

ACADEMY OF PROFESSIONAL DEVELOPMENT
IPSAS CERTIFICATE



IPSAS



INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS

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 online course will enable you to study for this certificate in your own time and includes all the materials you need. You may, as an optional resource, purchase a copy of PwC’s book *IPSAS in a nutshell – From principles to practice* at a 50% discounted price from the PwC bookshop at <https://books.pwc.be>

Classroom tuition providers are located worldwide and IPSAS experts offer study and other consultancy options to support the IPSAS Certificate programme. Please contact us on ipsas@icaew.com to discuss your requirements.

BENEFITS

- No entry requirements.
- Relevant to all who are expected to use, prepare or interpret IPSAS financial statements.
- Practical and user-friendly programme, developed by leading experts in international public sector accounting standards.
- Online assessment with immediate results and certificate on successful completion.
- Flexible, interactive online learning to suit all learning needs and fit around existing commitments.

Your learning journey

The Certificate includes eight learning modules guiding your understanding of current developments in public sector accounting and explains key accounting and operational implications of IPSAS adoption.

MODULE 1	Introduction, conceptual framework and general principles
MODULE 2	Presentation of financial statements and disclosure standards
MODULE 3	Fixed assets
MODULE 4	Inventories and revenue
MODULE 5	Liabilities and expenses
MODULE 6	Financial instruments and foreign currency transactions
MODULE 7	Consolidation
MODULE 8	First-time adoption



Each module contains user-friendly learning and interactive resources designed to transfer knowledge, test your understanding, practical applications and revision preparation for the final multiple choice assessment. 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.

The assessment may be taken at any time although we highly recommend that you complete all the modules first. You will be allowed four attempts to complete the 30 multiple choice questions. The pass mark is 60%. Those achieving 80% or above will receive a Distinction.

Our subject matter experts

PATRICE SCHUMESCH PwC Global IPSAS Leader, PwC Belgium

Patrice Schumesch is a Brussels-based partner with over 20 years of experience in international accounting. He drives the PwC initiatives in the IPSAS space, both on the technical and implementation sides. Patrice is leading a team of professionals full-time dedicated to advising governments and other public sector organisations either applying or transitioning to IPSAS or accrual-based standards based on IPSAS. He led the EPSAS (European Public Sector Accounting Standards) study for the European Commission and PwC's global survey on government accounting and reporting.

ANTON DE GREEF PwC Global IPSAS Director, PwC Belgium

Anton De Greef has recognised technical expertise in IPSAS and acts as a trusted adviser for various prestigious public sector institutions. He accompanied several transition projects leading to the preparation of accrual-based IPSAS financial statements and provided IPSAS training and workshops to many governments and international organisations. His extensive experience with IPSAS translates into pragmatic advice for the accounting of complex transactions and the implementation of accounting and other embedding solutions that are robust and sustainable.

HENNING DIEDERICHS ICAEW Technical Manager, Public Sector Financial Reporting

Henning Diederichs is a technical manager, specialising in public sector financial reporting at ICAEW where he analyses and critically evaluates various UK and international consultations. He also contributes to ICAEW's literature on wider public sector financial management. He became the technical advisor to the UK member of IPSASB in January 2019. Henning has over ten years of technical accounting experience in both the public and private sectors. Before joining ICAEW in 2015, he helped construct and implement the Whole of Government Accounts (WGA) consolidation process at HM Treasury (UK's finance ministry). Henning's experience in public sector accounts production together with his involvement with IPSASB provide him with unique insights, both from a practical as well as from a conceptual perspective.

REGISTRATION AND FEES

Standard rate	£250
Discounts (ICAEW and PwC members)	£230
Employers and training providers' volume discounts:	
10–24 learners	10%
25–50 learners	15%
50+ learners	contact us ipsas@icaew.com

TO FIND OUT MORE INFORMATION, CONTACT:

WEB:

icaew.com/ipsas

EMAIL:

ipsas@icaew.com

About PwC

At PwC, our purpose is to build trust in society and solve important problems. PwC is a network of firms in 158 countries with more than 235,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.be. Please also find out more about our IPSAS services at www.pwc.be/ipsas

ICAEW

There are over 1.7m chartered accountants and students around the world – talented, ethical and committed professionals who use their expertise to ensure we have a successful and sustainable future.

Over 150,000 of these are ICAEW Chartered Accountants. We train, develop and support each one of them so that they have the knowledge and values to help build local and global economies that are sustainable, accountable and fair.

We've been at the heart of the accountancy profession since we were founded in 1880 to ensure trust in business. We share our knowledge and insight with governments, regulators and business leaders worldwide as we believe accountancy is a force for positive economic change across the world.

www.charteredaccountantsworldwide.com
www.globalaccountingalliance.com

ICAEW

Chartered Accountants' Hall
Moorgate Place
London
EC2R 6EA
UK

T +44 (0)20 7920 8733
E academy@icaew.com
icaew.com/academy

