



FINANCE AND TREASURY TRAINING

IPSAS Accrual Accounting for Public Sector Entities

3 day course

Classroom, online or in-house

Course overview

Moving a public entity from cash to accrual accounting is presented as a technical exercise and fails as an institutional one, usually at the point where nobody can produce a reliable asset register. This course covers both halves. Delegates work through the differences between cash and accrual reporting and what accrual actually reveals, then through the transition itself: opening balances, first time adoption and the transitional provisions available. Property, plant and equipment recognition and valuation are covered, since this is where most transitions stall. Revenue from non exchange transactions including taxes and transfers follows. Employee benefits and provisions are addressed. Consolidation across controlled entities is covered. Financial statement presentation and the required disclosures follow. The course closes on using accrual information for decisions rather than only for compliance, and on the audit questions a first accrual statement attracts.

What you will learn

- Explain what accrual reporting reveals that cash reporting does not
- Plan a transition including opening balances and first time adoption
- Recognise and value property, plant and equipment
- Account for revenue from taxes, transfers and other non exchange transactions
- Measure employee benefits and provisions
- Consolidate controlled entities and present the statements
- Use accrual information for decisions and answer first year audit questions

Who should attend

- Public sector accountants and financial controllers
- State owned enterprise finance staff
- Ministry of finance accounting policy officers
- External auditors of government and public entities
- Local authority and municipal finance officers

Course outline

- 01 A technical exercise that fails institutionally
- 02 Cash against accrual reporting
- 03 Transition and first time adoption
- 04 Opening balances and transitional provisions
- 05 Property, plant and equipment
- 06 Non exchange revenue
- 07 Employee benefits, provisions and consolidation
- 08 Presentation, disclosure, decision use and audit

Upcoming dates



Dates	Venue	Format	Fee per delegate
21 to 23 September 2026	Kigali, Rwanda	Classroom	USD 995
28 to 30 October 2026	Nairobi, Kenya	Classroom	USD 995
20 to 22 January 2027	Durban, South Africa	Classroom	R14,950
22 to 24 February 2027	Online	Online	R6,500

Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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