

## **DAY ONE**

**IPSAS – Overview and Context**

**IPSAS – Concepts and Core Principles**

**IPSAS – Implementation Challenges**

**IPSAS Cash**

**Presentation of Financial Statements (IPSAS 1 / IAS 1)**

**Accounting Policies, Changes in Accounting Estimates and Errors (IPSAS 3 / IAS 8)**

**INTRODUCTION: Classification as Inventory or Property, Plant and Equipment**

## **DAY TWO**

**Inventories (IPSAS 12/IAS 2)**

**Property, Plant and Equipment (IPSAS 17/IAS 16)**

**Intangible Assets (IPSAS 31/IAS 38)**

**Borrowing Costs (IPSAS 5/IAS 23)**

## **DAY THREE**

**Investment Property (IPSAS 16/ IAS 40)**

**Cash Flow Statements (IPSAS 2/ IAS7)**

**Service Concession Arrangements: Grantor (IPSAS 32)**

**Leases (IPSAS 13/ IAS 17)**

## **DAY FOUR**

**Impairment of Cash-Generating Assets (IPSAS 26/ IAS 36)**

**Impairment of Non-Cash-Generating Assets (IPSAS 21)**

**Revenue from Exchange Transactions (IPSAS 9/ IAS 8 or IFRS 15)**

**Revenue from Non-Exchange Transactions (Taxes and Transfers) (IPSAS 23)**

**Construction Contracts (IPSAS 11/ IAS 11 or IFRS 15)**

**Presentation of Budget Information in Financial Statements (IPSAS 24)**

## **DAY FIVE**

**Provisions, Contingent Liabilities and Contingent Assets (IPSAS 19/IAS 37)**

**Employee Benefits (IPSAS 25/ IAS 19)**

**Financial Instruments: Disclosure and Presentation (IPSAS 15/IFRS 9)**

**Overview of Consolidation Process, Group Accounts, Investments in Associates and Joint Ventures (IPSAS 6, 7&8 / IAS 28, 31 & IFRS 10)**

**Disclosure of Financial Information about the General Government Sector (IPSAS 22)**

**Events after the Reporting Date (IPSAS 14/IAS 10)**

**Segment Reporting (IPSAS 18/IFRS 8)**

**Related Party Disclosures (IPSAS 20/IAS 24)**

**Service Concession Arrangements: Grantor (IPSAS 32)**