

## Advanced Public Sector Accounting & Budgeting

*Barcelona (Spain)*

*22 - 26 September 2025*

UK Training

# PARTNER



## Advanced Public Sector Accounting & Budgeting

Code: NC28 From: 22 - 26 September 2025 City: Barcelona (Spain) Fees: 5100 Pound

### Introduction

This leading-edge Public Sector Accounting and Budgeting training seminar is designed to provide a comprehensive briefing on the fundamental principles and key functions in the continuously developing sphere of public sector finance. Non-financial public sector employees and managers are regularly required to both provide input to the budget process and respond to information presented in departmental financial reports.

This training course will provide a useful practical introduction for the non-financial manager as well as an invaluable refresher and update for finance professionals working in the public sector. This training also incorporates a vital update on International Public Sector Accounting Standards Board IPSASB standards as well as recent developments in the field of New Public Management, specifically focusing on the reasons for and approaches to New Public Financial Management.

### Course Objectives

- Understand the role of financial accounting in public sector management.
- Prepare accounts in accordance with IPSASB framework.
- Analyse and interpret public sector financial reports.
- Use forecasting techniques to plan for income and expenses.
- Understand and actively participate in the budget process.
- Understand apply capital investment appraisal methods.

### Course Outlines

#### Day 1

##### Fundamentals of Public Sector Finance

- Basic Principles of Macroeconomic and Fiscal Policy.
- Types of Public Sector Financial Decision-making.
- Purpose of Public Sector Accounting and Budgeting.
- The Dimensions of New Public Management NPM.

##### Financial Accounting Basics

- Basic Concepts in Financial Accounting.
- Cash vs. Accruals Accounting.
- Qualitative Characteristics of Financial Statements.

#### Day 2



## Financial Reporting in the Public Sector

- The IPSASB Compared to the IASB Framework.
- Distinctive Characteristics of Public Sector Financial Accounts.
- The Five Elements of Financial Statements.
- Reporting Standards Relevant to Public Sector Financial Reports.
- Assets and Liabilities: Principles for Recognition and Measurement.
- Nature and Classification of Public Sector Income and Expenses.
- Principles of Public Sector Financial Management.

## Day 3

### Financial Analysis of Public Sector Accounts

- Understanding and Analysing Cost Behaviour.
- The Cost-Volume-Profit Relationship.
- Why analyse financial statements?
- The Financial Analyst's Toolkit.
- Interpreting Financial Ratio Analysis of Public Sector Reports.
- Managing and Improving Spending Deficits.

## Day 4

### Public Sector Budgeting

- Setting Goals and Outcome Requirements.
- Financial and Non-financial Performance Measures.
- Objectives of Public Sector Budgets.
- Outcome Focused Budgeting in the Public Sector.
- Budget Layers.
- Techniques for Forecasting Income and Costs.
- Human Aspects and Dysfunctional Budgeting.
- Principles of Capital Budgeting.

## Day 5

### Capital Investment Decision-making

- Characteristics and Decision-making Process.
- Investment Appraisal Techniques.
- Principles of Discounted Cashflow Analysis.
- Understanding Net Present Value NPV.
- Outsourcing Services: Objectives and Decision Criteria.
- PPI and PFI: Objectives and Decision Criteria.

### Public Sector Financial Management Reforms

- Understanding Public Sector Management Reforms.
- The Need and Purpose of Financial Reforms.
- Key Issues for the Future of the Public Sector.





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