Finance & Business Acumen · FB45

Public Sector Accounting and Budgeting

Barcelona (Spain) · 14 - 18 Dec 2026

Date	Venue	Duration
14 - 18 Dec 2026	**Barcelona (Spain)**	**1 Week**
Fee	Ref	Language
£5,000 GBP	**FB45**	**English**

Introduction

This cutting-edge training course is designed to provide comprehensive guidance on the important principles and key roles in the ever-expanding field of public sector finance. Non-financial public sector employees and supervisors are frequently asked to provide feedback on estimates and respond to information presented in departmental financial records.
This course will serve as an excellent introduction for non-financial managers as well as a valuable refresher and update for finance professionals working in the public sector. The training course also includes an important update on International Public Sector Accounting Standards Board (IPSASB) standards, as well as current advancements in the field of New Public Management, with a particular emphasis on the reasons for and requests for New Public Financial Management.

This training course will highlight:

- The circumstances for public sector financial decision-making
- The notable characteristics of public sector financial statements
- Dissolving and understanding public sector financial records
- The aims and methodology of public sector budgeting
- Capital property evaluation and outsourcing arrangements
- Public-Private Partnerships (PPP) and Private Finance Initiatives (PFI)
- Public sector management reformations

Course Objectives of Public Sector Accounting and Budgeting

The training course has been designed to provide you with up-to-date knowledge and practical skills in the preparation and interpretation of public sector financial statements and budgets.

By the end of this training course, you will have acquired to:

- Recognize the function of financial accounting in public sector management
- Provide accounts in accordance with IPSASB framework
- Investigate and interpret public sector financial records
- Utilize forecasting methods to plan for income and investments
- Recognize and actively delegate in the budget method

- Experience apply capital property appraisal techniques

Course Methodology of Public Sector Accounting and Budgeting

The training course will be designed as a deeply participative workshop with formal donations, case studies, and interactive work illustrations. Relevant examples and case studies are provided to illustrate the application of each of the topics covered and opportunities are given to acquire and apply the key financial accounting and budgeting systems using practical illustrations and practices.

Organizational Impact of Public Sector Accounting and Budgeting

The organization will profit from the improvement and practical application of skills in financial accounting and budgeting in agreement with the requirements of the IPSASB structure.

This will give benefits in increased knowledge of key financial principles and developed decision-making.

The organization will specifically benefit from:

- Up to date awareness of the conditions under the IPSASB structure
- Increased level of knowledge of key public sector finance investments
- Improvement of up to date accounting and budgeting methods
- Functional skills in capital investment assessment techniques
- Knowledge of improvements in New Public Management

Personal Impact of Public Sector Accounting and Budgeting

Delegates will profit from refreshed awareness and implemented practical skills in financial accounting and budgeting in the context of public sector organizations.

These skills will provide delegates to make a greater supplement to the budgeting and financial decision-making manners in their organization, at the same time improving their own career improvement potential.

Specific profits from the training course will cover:

- Guidance on the Principles of Financial Accounting and Budgeting
- Awareness of the Key Current IPSASB Accounting Standards
- Improvement of Exceptional Skills in Financial Analysis and Discussion
- Purpose of Practical Skills in Forecasting Income and Costs
- Up to Date Awareness of Public Sector Budgeting Principles and Techniques
- Increased Knowledge of Modern Developments in Public Sector Management

Target Audience of Public Sector Accounting and Budgeting

This training course would be important to all of those required in the formation, presentation, and review of corporate financial statements from both the individual and public sectors where compliance with the IASB and IFRS framework is wanted, both in commercial businesses,

government, and not-for-profit organizations.

This training course is fitting for a wide range of experts but will greatly serve:

- Public Sector Purchasing and Procurement Managers
- Departmental Budget Holders
- Financial Accounting Team Members
- Finance Managers
- Planning Managers
- Public Sector Budget Accountants
- Assistants to Ministry and Departmental Officials

Course Outline of Public Sector Accounting and Budgeting

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 versus 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 Cash Flow 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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