

## Facilitators



### Osere Alakhume

Partner, PwC Nigeria

Osere has over 22 years experience providing assurance, internal controls auditing, taxation and business advisory services to clients in public organisations including donor agencies, the consumer and industrial products & services industry, and the telecommunications sector in Nigeria and the United Kingdom.



### Edafe Erhie

Director, PwC Nigeria

Edafe has vast experience in managing FMCG audits and controls reviews in Nigeria and the United Kingdom. He is a member of the PwC Technical Committee on accounting matters. He is a certified IPSAS trainer and has been involved in our delivery of IPSAS type services.



### Samuel Abu

Director, PwC Nigeria

Sam has over 12 years assurance and related experience in Nigeria and the United Kingdom. He is a technical resource for IFRS engagements in the Financial Services industry and is currently involved in a number of IFRS conversion projects.



### Oladele Oladipo

Senior Manager, PwC Nigeria

Dele has over 10 years experience providing assurance and business advisory services to international development agencies and other public sector clients. He is a technical resource for IFRS engagements in the consumer and industrial products & services industry.



### Olaide Olatunde

Public Sector Group, PwC Nigeria

Olaide has over 7 years experience providing services to clients in the oil and gas, consumer and industrial products & services industry, and the public sector. She is an alumnus of Cornell University, Ithaca (NY) and a certified IPSAS trainer.

## PwC's IPSAS Training

PwC's  
IPSAS Academy



**pwc**

## Introduction

We are pleased to introduce our five day comprehensive training programme on IPSAS adoption in Nigeria. The course is designed to provide a tailored platform for learning about how the IPSAS adoption will affect you, your organisation and governments. Each session will be facilitated by subject matter professionals to ensure that participants derive the maximum benefit from our experience.

### Target Audience

- Senior Accountants
- Accountants I
- Accountants II
- Principal Executive Officers II
- Senior Executive Officer
- Executive Officers
- Higher Executive Officer

The training has been tailored to your needs as principal officers who will be involved in the day to day IPSAS implementation process and will extensively cover topics such as preparing IPSAS compliant financial statements and technical accounting standards including property, plants and equipment, budgetary information, leases and the IPSAS conversion methodology.

In addition, we will hold a number of sessions in other areas that will also prove challenging through the adoption process.

## Course Content

### Preparing Financial Statements (FS) under IPSAS

- IPSAS Overview
- IPSAS Key concepts
- Cash basis IPSAS (vs Accrual basis)
- Preparing IPSAS-compliant FS
- Consolidation & Segment Reporting
- Cash and Cash Flow Statements
- Budgetary Information
- Disclosures

### Recognition & Measurement of FS items

- Key concepts of asset accounting
- Property, Plant & Equipment (PP&E)
- Inventory
- Intangibles
- Leases
- Provisions, Contingent Liabilities and Contingent Assets
- Financial Instruments
- Revenue & Receivables
- Expenses & Payables
- Employee Benefits

- Foreign exchange transactions
- Agriculture
- Investment Property
- Construction contracts
- Events after the Reporting Date
- Revenue from Exchange / Non-Exchange Transactions
- Borrowing costs
- Disclosure about the General Government Sector
- Service Concession Arrangement
- Impairment
- Related Party
- Financial Reporting in Hyper inflationary economies
- Interest in Joint ventures
- Overview of current Exposure drafts

### IPSAS conversion methodology

- Introduction
- IPSAS Conversion Phase 1
- IPSAS Conversion Phase 2
- IPSAS Conversion Phase 3

## Venue / Accommodation / Registration



### Lagos, Nigeria

#### Dates

**18 – 22 March 2013**  
**08 – 12 April 2013**  
**06 – 10 May 2013**  
**03 – 07 June 2013**

### Abuja, Nigeria

#### Dates

**25 – 29 March 2013**  
**15 – 19 April 2013**  
**20 – 24 May 2013**  
**17 – 21 June 2013**

Seminar fee: 1,900 USD (Excluding airfare and hotel accommodation)

#### Other features of the retreat include:

- \*Certificates of attendance for all participants
- \*IPSAS reference material
- \*Negotiated room rates

## For enquiries and registration, please contact:

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**Olaide Olatunde** via +234 (0) 802 626 3744 or [olaide.olatunde@ng.pwc.com](mailto:olaide.olatunde@ng.pwc.com); or  
**Through** the PwC Lagos office number, +234 (01) 271 1700; or  
**Download** brochure and registration form from [www.pwc.com/ng](http://www.pwc.com/ng)