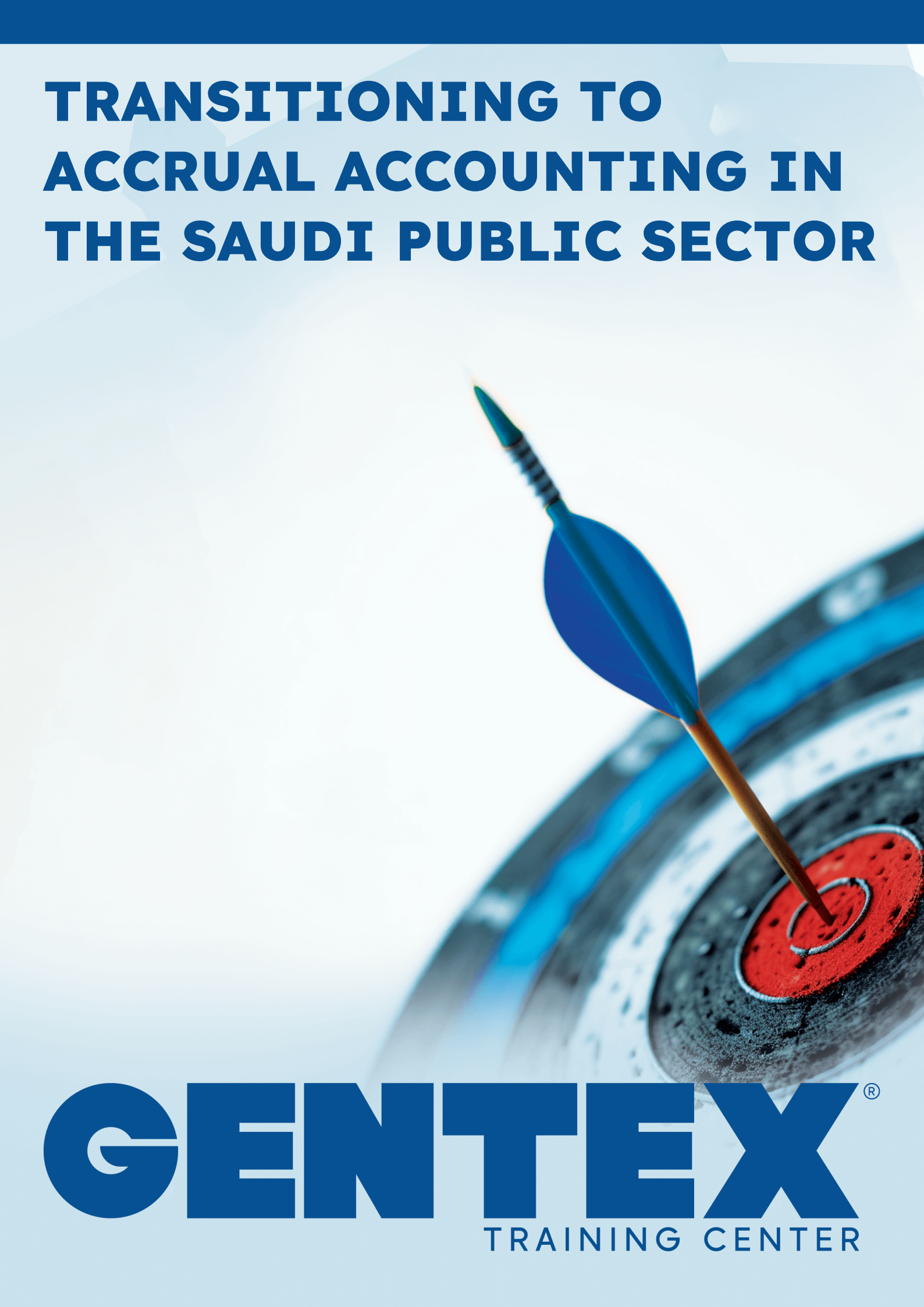
TRANSITIONING TO ACCRUAL ACCOUNTING IN THE SAUDI PUBLIC SECTOR



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Introduction

Transitioning to Accrual Accounting in the Saudi Public Sector Training Course prepares finance teams for one of the largest reporting reforms in the region. Government entities must move from cash-based records to accrual accounting, and that shift affects systems, skills, and daily routines. The programme links international public sector standards with the local regulatory framework and the requirements of the Ministry of Finance. Participants work through recognition rules, asset registers, opening balances, and reporting duties step by step. Furthermore, the course addresses the change management and data challenges that decide whether a transition succeeds. As a result, attendees leave ready to contribute from day one.

Transitioning to Accrual Accounting in the Saudi Public Sector Course Objectives

- Explain the difference between cash-based and accrual accounting in public sector entities.
- Apply International Public Sector Accounting Standards (IPSAS) to routine government transactions.
- Recognise revenue and expenses under the accrual basis, including accruals and prepayments.
- Build and maintain registers for property, plant, equipment, and intangible assets.
- Measure and depreciate non-current assets under IPSAS 17 and IPSAS 31.
- Account for employee benefits, provisions, and contingent liabilities.
- Prepare opening balances and conversion adjustments for first-time adoption.
- Apply the Ministry of Finance chart of accounts and reporting requirements for Saudi government entities.
- Reconcile cash-based records to accrual statements during the transition period.
- Design internal controls and documentation that support audit-ready accrual reporting.

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Course Methodology

- Guided walkthroughs of IPSAS requirements and Saudi public sector guidance.
- Hands-on exercises converting cash records into accrual entries.
- Case studies from government entities at different transition stages.
- Group work on asset registers, opening balances, and reconciliation routines.
- Individual action planning for each participant's entity or department.

Who Should Take This Course

- Finance and accounting staff in government entities and ministries.
- Public sector financial controllers and reporting officers.
- Budgeting and Treasury staff in government bodies.
- Internal auditors reviewing public sector financial statements.
- Asset management and inventory officers.
- ERP and financial system implementation teams.
- Consultants supporting government accounting reforms.

Transitioning to Accrual Accounting in the Saudi Public Sector Course Outlines

Day 1: Foundations of Public Sector Accrual Accounting

- Cash versus accrual accounting in government environments.
- The IPSAS framework and its relationship with IFRS.
- Conceptual framework: objectives, users, and qualitative characteristics.
- Elements of financial statements in the public sector.

- The Ministry of Finance regulatory framework and reform roadmap.
- Roles and responsibilities across the transition programme.
- Workshop: comparing cash and accrual treatment of the same transactions.

Day 2: Revenue, Expenses, and Recognition Rules

- Revenue recognition under IPSAS 23 and IPSAS 9.
- Non-exchange transactions and government grants.
- Expense recognition, accruals, and prepayments.
- Payables, receivables, and year-end cut-off procedures.
- Employee benefits under IPSAS 25 and 39.
- Provisions and contingent liabilities.
- Case exercise: preparing adjusting entries at year end.

Day 3: Non-Current Assets and Asset Registers

- Recognition and measurement under IPSAS 17 and IPSAS 31.
- Component accounting and useful life estimation.
- Depreciation methods and impairment testing under IPSAS 21 and 26.
- Building a complete fixed asset register and verifying physical counts.
- Heritage assets and infrastructure assets treatment.
- Inventory measurement under IPSAS 12.
- Workshop: constructing an asset register and calculating depreciation.

Day 4: Opening Balances and Transition Adjustments

- First-time adoption and the transition date.
- Identifying and validating opening balances.

- Conversion adjustments from cash to accrual records.
- Clearing suspense and legacy accounts.
- Reconciliation between cash reports and accrual statements.
- Documentation standards and audit evidence for transition entries.
- Case study: preparing a transition reconciliation pack.

Day 5: Reporting, Control, and Change Management

- Presentation of public sector financial statements under IPSAS 1.
- Budget versus actual comparison reporting.
- Consolidation and whole-of-government reporting principles.
- Internal control using the COSO framework in the public sector.
- Data quality, system configuration, and ERP readiness for accrual.
- Change management, training, and stakeholder communication.
- Capstone: presenting an entity-level transition action plan.

Conclusion

By successfully completing Transitioning to Accrual Accounting in the Saudi Public Sector Training Course, participants will gain a practical command of accrual accounting under IPSAS and the Saudi public sector framework. They will acquire the ability to recognise transactions correctly, build asset registers, prepare opening balances, and produce audit-ready reports. As a result, they can support their entities through every stage of the transition. Gentex Training Center delivers this programme with a strong focus on local requirements and hands-on application.

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FAQs for the Transitioning to Accrual Accounting in the Saudi Public Sector course

Q1 What is the "Transitioning to Accrual Accounting in the Saudi Public Sector" course about?

It explains how government entities move from cash-based bookkeeping to accrual accounting under IPSAS and the Saudi Ministry of Finance framework, covering recognition rules, asset registers, opening balances, and accrual reporting.

Q2 What are the key benefits of the "Transitioning to Accrual Accounting in the Saudi Public Sector" course?

Participants reduce transition errors, prepare valid opening balances, and produce statements that meet IPSAS presentation requirements. They also build the reconciliation and documentation habits that keep accrual records audit-ready throughout the conversion period.

Q3 What skills will I gain from the "Transitioning to Accrual Accounting in the Saudi Public Sector" course?

Applying IPSAS recognition and measurement rules to government transactions; building and depreciating asset registers; preparing opening balances and conversion adjustments; and reconciling cash records to accrual statements with audit-ready documentation.

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Q4 What tools, methods, or standards are covered in the "Transitioning to Accrual Accounting in the Saudi Public Sector" course?

The course covers IPSAS 1, IPSAS 9, IPSAS 12, IPSAS 17, IPSAS 21, IPSAS 23, IPSAS 25, IPSAS 26, IPSAS 31 and IPSAS 39, the IPSAS conceptual framework, the Ministry of Finance chart of accounts and reporting requirements, transition reconciliation packs, the COSO internal control framework, and ERP readiness assessments.

Q5 How is the "Transitioning to Accrual Accounting in the Saudi Public Sector" course applied in real-world practice?

Participants convert cash records into accrual entries, build a fixed asset register with depreciation, prepare a transition reconciliation pack, and present an entity-level action plan. Each exercise mirrors real work in Saudi government finance departments during the reform.