

HDTC Training Center

Provide

Technical proposal of the Training program

Preparatory Program - Professional Certificate in

Public-Sector Accounting Standards (SOCPA)



Introduction

Program overview:

This intensive preparatory program equips accountants, auditors and finance professionals working in the Saudi public sector (and related entities) with the technical knowledge and practical skills required to apply public-sector accounting standards and to pass SOCPA's Professional Certificate in Public-Sector Accounting Standards (CertPSAS) examination. The program covers conceptual frameworks, recognition/measurement/presentation requirements, transition to accrual accounting (IPSAS alignment), financial reporting, budgetary accounting, disclosures, and real case-based application in the Saudi public environment.

SOCPA (the Saudi Organization for Chartered and Professional Accountants) has published public-sector standards and runs a professional certification for public sector accounting; this program is aligned with SOCPA learning objectives and the SOCPA exam syllabus.

Public-sector accounting in Saudi Arabia:

Saudi public-sector accounting has been moving toward accrual-based reporting consistent with International Public Sector Accounting Standards (IPSAS) and national decisions to improve transparency and comparability of government financial statements. SOCPA supports and coordinates the adoption and translation of IPSAS materials and works with the Ministry of Finance and other bodies in this reform.

SOCPA issues professional certification programs (including the Public Sector Accounting Standards professional certification) that aim to develop skills required for implementation and reporting under these standards.

Program Objectives:

At the end of this training program, participants will be able to:

- Demonstrate working knowledge of the PSAS/IPSAS conceptual framework by answering scenario questions and applying framework principles to new facts.
- Correctly account for and present transactions in revenue, grants, PPE, inventories, intangible assets, employee benefits and leases following PSAS/IPSAS rules.
- Prepare a complete set of financial statements (statement of financial position, statement of financial performance, changes in net assets/equity, cashflow statement, and notes) for a sample public-sector entity.
- Design and explain a transition plan and accounting entries required to move a simple government entity from cash accounting to accrual accounting.
- Reconcile budget execution reports to financial statements and explain the adjustments required.
- Produce compliant disclosure notes for significant accounting policies and for complex items like related parties or contingent liabilities.
- Apply ethics and professional standards in preparing accounting positions and attest to adequacy of evidence.

Program Outlines:

★ Module One: Conceptual framework & public-sector reporting objectives

- ✓ Differences between public and private sector reporting.
- ✓ Users of public-sector financial reports and their information needs.
- ✓ PSAS/IPSAS conceptual framework: recognition, measurement, presentation, reliability and relevance.
- ✓ Accrual vs cash and modified accrual bases: implications for financial reporting and budgetary control

★ Module Two: Revenue, grants and non-exchange transactions

- ✓ Recognition and measurement of taxes, service fees and other revenue streams.
- ✓ Accounting for government grants, transfers and conditional grants.
- ✓ Exchange vs non-exchange transactions and measurement challenges.
- ✓ Revenue presentation and disclosure requirements.

★ Module Three: Property, plant & equipment (PPE), intangible assets, and inventories

- ✓ Initial recognition, subsequent measurement (cost / revaluation), depreciation and impairment.
- ✓ Capitalization thresholds and derecognition.
- ✓ Accounting for heritage assets and infrastructure assets (public-sector specific guidance).
- ✓ Intangible assets recognition (software, rights) and inventory treatment.

★ **Module Four: Employee benefits & pension obligations**

- ✓ Short-term employee benefits and termination benefits.
- ✓ Defined contribution and defined benefit plans: measurement and disclosures.
- ✓ Presenting obligations and planning asset treatment where applicable.

★ **Module Five: Leases, concessions and PPP arrangements**

- ✓ Recognition and measurement of leases (lessee / lessor perspectives).
- ✓ Accounting for public-private partnerships (PPP) and service concession arrangements.
- ✓ Disclosures and off-balance sheet considerations.

★ **Module Six: Financial instruments & impairment (IFRS/IPSAS intersection)**

- ✓ Basic classification of financial assets/liabilities in public sector context.
- ✓ Measurement, impairment (expected credit loss concepts if adopted), and hedge accounting considerations where relevant.

★ **Module Seven: Presentation of financial statements & notes (compilation)**

- ✓ Statement of financial position and performance for public entities.
- ✓ Cash flow statement is the best practice for public sector.
- ✓ Required notes: accounting policies, significant judgments, contingencies, commitments.

★ **Module Eight: Transition to accrual accounting & restatements**

- ✓ Preparing opening balances and restarted comparative figures.

- ✓ Common adjustments: accruals, prepayments, asset recognition, employee benefits, deferred revenues.
- ✓ Disclosures of transition adjustments and transitional reliefs.

★ **Module Nine: Budgetary accounting & reconciliation (budgetary vs accrual reporting)**

- ✓ Budget execution reporting: formats and control.
- ✓ Reconciling the budget outturn to accrual-based surplus/deficit.
- ✓ Fiscal reporting and performance reporting alignment.

★ **Module Ten: Internal control, auditability and implementation issues**

- ✓ Systems, internal controls and documentation required to support accrual reporting.
- ✓ Audit evidence and working papers for public entities.
- ✓ Common implementation problems and mitigation strategies.

★ **Module Eleven: Ethics, professional judgments and technical writing for disclosures**

- ✓ Professional ethics and independence considerations in public accounting.
- ✓ Documenting professional judgments and preparing robust disclosure notes.
- ✓ Communication with stakeholders (Parliament, audit offices, donors).

★ **Module Twelve: Practical case studies & mock exam practice**

- ✓ Full worked cases: prepare financial statements for a municipal authority / ministry.
- ✓ Transition case: cash-to-accrual conversion exercise.

- ✓ Mock multiple-choice questions, scenario essays and SOCPA-style practice exam.

Program Outputs:

- Explain the public-sector accounting conceptual framework and the objectives of public financial reporting.
- Distinguish cash-basis, modified accrual and full accrual accounting and describe the drivers to adopt accrual IPSAS in Saudi public sector.
- Apply recognition, measurement and presentation requirements for key public-sector transactions (revenue, grants, property/plant/equipment, employee benefits, leases, financial instruments).
- Prepare key financial statements for a public-sector entity under applicable PSAS/IPSAS requirements.
- Perform transition procedures from cash to accrual accounting, including opening balances, adjustments and disclosure requirements.
- Interpreting and draft required disclosures for financial statements of public entities.
- Assess budgetary accounting interactions with accrual reporting and reconcile budgetary outturns to financial results.
- Use technical guidance to resolve practical accounting issues and document professional judgments.
- Sit confidently for the SOCPA CertPSAS professional exam and pass SOCPA practice questions and mock exams.

Target Audience:

- Accountants and senior accountants in ministries, government agencies, public authorities and governmental projects.
- Internal auditors and finance compliance officers in public entities.
- Financial managers and budget officers involved in financial reporting or conversion into accrual accounting.
- Staff of public-sector internal control units and external audit teams that audit public entities.
- Consultants and trainers who support public-sector accounting implementation.

Program competencies (skills / capabilities):

- **Technical:** PSAS/IPSAS application; preparation of public-sector financial statements; transition accounting.
- **Analytical:** ability to analyze complex accounting transactions and determine appropriate recognition and measurement.
- **Practical:** prepare audit-ready documentation and reconciliations; use Excel / simple accounting systems for conversion entries.
- **Professional:** ethical decision making, effective technical communication, drafting compliant disclosures.

Program length & delivery format

Format: Instructor-led classroom plus hands-on workshops and case labs.

Recommended total hours: 50 classroom hours + 20–30 hours of supervised lab/case work and self-study. (Can be delivered as 10 full days)

Practice materials: Official SOCPA guidance, IPSAS extracts, worked examples, model financial statements, and mock exams.

Training methods:

- Technology-Based Learning.
- Simulation in Training.
- On-the-job guidance.
- Trainer-Led Training.
- Work Teams and Roles.
- Films and Videos.
- Case Studies and Workshops.
- **Methodology:** interactive lectures, worked examples, hands-on labs (Excel templates / accounting systems), group casework, and mock exams.
- **Assessment:** end-of-course case assignment (graded), timed mock exam replicating SOCPA style, and practical lab checks. Passing internal assessment recommended before formal SOCPA exam registration



Happitude

Oxford

PECB

CPD

CERTNEXUS

ibta

PM

CSR

ACCREDITATION



9200 15661



+971 4 220 8780



+966 55 744 4070



+971 52 937 6837



info@hdtc-ksa.com



info@hdtc.ae



www.hdtc-ksa.com



www.hdtc.ae

Benefits / value proposition:

For the individual:

- Recognized professional capability in public-sector accounting and higher employability inside government, SOEs and international development agencies.
- Increased technical confidence to lead accrual conversion and prepare audit-ready statements.
- Demonstrable achievement for career progression and specialist roles (public accountants, IFRS/IPSAS specialists).

For the organization (government / public entity):

- Stronger internal capacity to implement accrual accounting and comply with SOCPA/IPSAS requirements.
- Improved transparency and quality of financial reporting, better decision making, fiscal oversight and stakeholder confidence.
- Reduced external audit findings and more efficient audits due to improved documentation and controls

Exam registration:

And where candidates sit the SOCPA CertPSAS exam:

SOCPA publishes an annual/rolling professional exam timetable with registration windows, exam dates and result dates. Candidates register for professional exams via the SOCPA professional tests portal and follow the registration windows specified for the relevant session. Official SOCPA resources (professional tests page and exam timetable) provide the authoritative schedule and registration instructions.

SOCPA — Professional Certificate in Public-Sector Accounting Standards exam timetable (2026):

- **First Session (2026 -1): Sunday - April 26, 2026**
Three Hours: From 8:30 AM Until 11:30 AM
Registration for the test begins: March 12, 2026, and ends: March 16, 2026
Results will be announced: May 21, 2026
- **Second Session (February 2026): Monday October 12, 2026**
Three Hours: From 8:30 AM Until 11:30 AM
Registration for the test begins: September 3, 2026, and ends: September 7, 2026
Results will be announced: 05-11-2026 AD