IPSAS Explained: A Summary of International Public Sector Accounting Standards, 3rd Edition

Thomas Müller-Marqués Berger

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**DESCRIPTION**

A succinct, yet highly informative guide to IPSAS and their application

*IPSAS Explained* provides a concise summary of the International Public Sector Accounting Standards for practitioners needing to maintain compliance with ever-changing practices. Comprehensively updated to align with newly-accepted standards in key subject areas and including the latest iteration of the framework and improvement projects, this guide distills each standard into a useful and accessible format. Coverage of each IPSAS includes a brief overview of the basic principles behind it, as well as charts, graphs and tables that provide information at a glance.

Updated material includes discussion of the new IPSASB governance structure, including the Public Interest Committee and Consultative Advisory Group, as well as information on the current Exposure Drafts and the changes forthcoming from the Improvements Project. New sections on First-Time Adoption of Accrual Basis IPSAS, new consolidation standards and Service Performance Reporting bring practitioners completely up to date to help ensure full compliance.

- Locate relevant IPSAS quickly and easily
- Get up to date on newly adopted standards
- Deepen conceptual understanding with graphical representations
- Understand the operations of the IPSASB, as well as new and ongoing projects
The International Public Sector Accounting Standards Board is engaged in the ongoing process of bringing public sector accounting in line with the IPSAS, which largely align with the IFRS model: where an IFRS exists, it is either adopted directly or adjusted to be suitable for the public sector; where no relevant IFRS exists, the IPSASB issues an IPSAS. *IPSAS Explained* condenses and clarifies each IPSAS, providing context, background and practical guidance to help practitioners find the answers they need to comply.

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**ABOUT THE AUTHOR**

EY is a global leader in assurance, tax, transaction and advisory services. Worldwide, our more than 247,000 people are united by our shared values and an unwavering commitment to quality. We make a difference by helping our people, our clients and our wider communities achieve their potential.

**Thomas Müller-Marqués Berger** (Stuttgart, Germany) is a partner at Ernst & Young GmbH and serves as the firm's Global Leader of International Public Sector Accounting.

Thomas was a member of the International Public Sector Accounting Standards Board (IPSASB) from January 2009 to December 2014. In January 2016 he became the Inaugural Chair of the IPSASB’s Consultative Advisory Group (CAG) and in that role actively participates in IPSASB meetings. In June 2017, he was elected as CAG Chair for a term of three years.

Since January 2011 he has served as Chair of the Public Sector Group of Accountancy Europe (former F??d??ration des Experts Comptables Europ??en (FEE)). In that capacity, he is a standing observer of the Eurostat EPSAS Working Group and contributes to the work of the EPSAS Cells.

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