



# IPSAS in a Box

PwC's e-learning, e-certification  
and knowledge management solution



## What are IPSAS?

IPSAS (**I**nternational **P**ublic **S**ector **A**ccounting **S**tandards) are accounting and financial reporting standards. They are developed by the International Public Sector Accounting Standards Board (IPSASB) for use by governments and other public sector entities around the world. As the adoption of IPSAS accelerates, often as part of a wider finance reform, the **need for IPSAS capacity building, certification and continuous professional development grows**.



### What is IPSAS in a Box?

IPSAS in a Box is a **high-quality IPSAS e-learning, e-assessment and knowledge management** solution developed by PwC IPSAS experts. It capitalises on their cumulative experience applying these standards to governments and international organisations around the world.



### Who is it for?

IPSAS in a Box is designed for public sector accountants, public sector auditors, practitioners and non-practitioners, government officials and other public sector decision makers, students and academia as well as for **anyone interested in IPSAS** and the wider public accounting debate.



### How does IPSAS in a Box work?

Users can **subscribe** to access all functionalities of the application in a flexible manner throughout their subscription period.



### What are the use cases?

IPSAS in a Box is a **one-stop shop** that meets all your needs in terms of **IPSAS learning, certification and continuous professional development**. IPSAS in a Box can also be used as a **handy working tool** by all public sector accountants in their daily duties.

### What does the e-learning include?

The e-learning includes modules and lessons dealing with accounting topics. It will **guide your understanding of IPSAS requirements and accounting and help you with the operational implications of IPSAS adoption**. It follows a hands-on approach, from principles to practice. Illustrative examples, implementation tips and practical exercises/case studies are available to test users' IPSAS knowledge on each relevant topic. The online self-study programme takes about 40 hours to complete on average. A Certificate of attendance can be delivered to users as they complete their learning for the various IPSAS modules and can give you the right to earn CPD credits.

IPSAS in a Box also includes an **outline of the standards and recommended practice guidelines (RPGs), information on IPSAS developments and other useful resources** relating to the wider public financial management domain.

|                 |                                                               |
|-----------------|---------------------------------------------------------------|
| <b>Module 1</b> | Introduction, conceptual framework and general principles     |
| <b>Module 2</b> | Presentation of financial statements and disclosure standards |
| <b>Module 3</b> | Fixed assets                                                  |
| <b>Module 4</b> | Inventories and revenue                                       |
| <b>Module 5</b> | Liabilities and expenses                                      |
| <b>Module 6</b> | Financial instruments and foreign currency transactions       |
| <b>Module 7</b> | Consolidation                                                 |
| <b>Module 8</b> | First-time adoption of accrual basis IPSAS                    |
| <b>Module 9</b> | IPSAS and the cash basis of accounting                        |

### How can I get my Certificate in IPSAS?

The e-assessment may be taken at any time although we highly encourage you to do it once you have completed all the modules. You will be granted up to three attempts to complete the 30 multiple choice questions. The pass rate is 50%. Those achieving 70% or 90% can be awarded a distinction or great distinction. Users can earn a IPSAS Certificate certified, as you see fit, by ICAEW (Institute of Chartered Accountants of England and Wales) and/or the entity of your choice (e.g., your National Accountancy Institute).

A foundational e-assessment can also be taken which grants access to a **Certificate in IPSAS** (foundational level). Three attempts are authorised to complete the 20 multiple choice questions. The pass rate is 50%.

## What are the benefits of using IPSAS in a Box?



**Regularly updated** to take IPSAS latest developments into account.



Can be consulted from **anywhere at any time**.



Addresses the needs of a **large population of users** (in terms of learning and certification).



Can be made available in **any language** (including English and French).



Available on **any device**, desktop, laptop or mobile (application to download).



Very **intuitive and user-friendly**, offers maximal flexibility to the users.



Can be **tailored to your needs** (IPSAS in a Box plus).



**Client admin** and **dashboard** functionalities.

IPSAS in a Box streamlines the IPSAS learning and enhances IPSAS capacity building throughout your organisation, addressing your specific needs. It is the ideal companion on your IPSAS journey.

### Can I tailor the content to the specific needs of my organisation?

**Tailoring** functionalities are available in **IPSAS in a Box plus**, the premium version of IPSAS in a Box. Please contact us to discuss your specific needs.

### Can IPSAS in a Box also be used if my standards deviate from IPSAS?

Yes. Addressing **deviations of your own accounting standards or policies from IPSAS** is also possible in **IPSAS in a Box plus**. Please contact us to discuss your specific needs.



### Pricing

The subscription fee is per user. Volume discounts are available.

### More information

Please contact:  
**be\_ipsasinabox\_info@pwc.com**

## Additional needs in IPSAS?

PwC's IPSAS experts can provide other consultancy options to support **IPSAS capacity building and certification programmes**.

### About PwC

At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries and 137 territories. Across audit and assurance, tax and legal, deals and consulting, we help clients build, accelerate, and sustain momentum. Find out more at [www.pwc.com](http://www.pwc.com).

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