



IPSAS Training: drills, results and your Foundations Report

English · July 13, 2026 · Steps: 8

1 Step 1 — Open your training dashboard

When you open Training, you land on your dashboard. Your pathway and level sit at the top, with a link to change them. You can train by structured drill set or pick an IPSAS topic, jump straight to a specific standard from this list — and further down, My Results and your Foundations Report track how you are doing. We will come back to those at the end.

The screenshot shows the 'Pavitt Public Finance' training dashboard. At the top, there's a navigation bar with 'Home', 'Training' (highlighted), 'Advisor', and 'Account'. On the right, there's a language dropdown set to 'English' and links for 'Gregg Video' and 'Log Out'.

The main content area is titled 'IPSAS TRAINING' and 'Welcome back, Gregg'. Below this, it says 'Accrual basis - Beginner - Change pathway'.

There are two main training paths:

- Train by Drill Set · Choose Your IPSAS Topic**: Pick a structured drill set, or dive straight into a specific IPSAS topic.
- Choose Your IPSAS Topic**: This path leads to a dropdown menu labeled 'OR LOOK UP BY IPSAS STANDARD' with the text 'Select a standard...'. A callout box points to this dropdown, stating 'Your report card lives here'.

Below these options, there's a section for **My Results** showing '1 passed - 1 completed'.

Further down is the **Foundations Report** section, described as 'Your personal strengths-and-weaknesses analysis across every drill and test', with a 'View report' button.

The bottom section is titled **DRILL TOPICS** and displays six cards:

- DT-01**: 159 questions. Topic: **Property, plant & equipment**. IPSAS 45, IPSAS 17, IPSAS 33, +4.
- DT-02**: 161 questions. Topic: **Non-exchange revenue**. IPSAS 23, IPSAS 47, IPSAS 1.
- DT-03**: 87 questions. Topic: **Employee benefits**. IPSAS 39, IPSAS 19, IPSAS 25, +1.
- DT-04**: 85 questions.
- DT-05**: 36 questions.
- DT-06**: 711 questions.

2 Step 2 — Choose a drill topic

Scroll down to the drill topics. They run DT-01 through DT-15 — from property, plant and equipment to employee benefits — and each card shows how many questions sit behind it. Select the topic you want to practise. We will open non-exchange revenue.

Foundations Report
Your personal strengths-and-weaknesses analysis across every drill and test.
[View report](#)

DRILL TOPICS

DT-01 159 questions
Property, plant & equipment
IPSAS 45 IPSAS 17 IPSAS 33 +4

DT-02 161 questions
Non-exchange revenue
IPSAS 23 IPSAS 47 IPSAS 1

DT-03 87 questions
IPSAS 39 IPSAS 19 IPSAS 25 +1

DT-04 85 questions
Provisions & contingencies
IPSAS 19 IPSAS 28 IPSAS 42

DT-05 36 questions
Consolidation
IPSAS 35 IPSAS 36 IPSAS 37 +3

DT-06 711 questions
Budget vs actuals
IPSAS 24 IPSAS 1

DT-07 22 questions
Financial instruments
IPSAS 41 IPSAS 28 IPSAS 29 +1

DT-08 98 questions
Asset impairment
IPSAS 21 IPSAS 26

DT-09 9 questions
Service concessions (PPPs)
IPSAS 32 IPSAS 45

DT-10 15 questions
Inventories
IPSAS 12

DT-11 6 questions
Leases
IPSAS 43 IPSAS 45

DT-12 770 questions
Financial statement presentation
IPSAS 1 IPSAS 2 IPSAS 3 +3

DT-13 158 questions
Opening balances & transition
IPSAS 33 IPSAS 3 IPSAS 45 +2

DT-14 848 questions
Revenue, grants & donor funds
IPSAS 23 IPSAS 47 IPSAS 35 +3

DT-15 117 questions
Reporting & audit readiness
IPSAS 35 IPSAS 2 IPSAS 1 +5

[Sign out](#)

3 Step 3 — Pick your level

Inside the topic, questions are organised by difficulty, and you can see how many sit at each level. Select the level that matches where you are today — beginner if you are new to accrual. You can move up any time.

The screenshot shows the Pavitt Public Finance training interface. At the top, there is a navigation bar with the logo 'P. Pavitt Public Finance' on the left and links for 'Home', 'Training' (highlighted), 'Advisor', 'Account', a language dropdown set to 'English', and 'Gregg Video' and 'Log Out' on the right.

Below the navigation bar, the breadcrumb trail reads 'Training / Topics / DT-02'. Underneath, there is a tag 'DT-02' followed by 'Accrual + Cash Basis'. The main heading is 'Non-exchange revenue', with a subtext 'Where IPSAS most differs from commercial accounting.'

A section titled 'IPSAS STANDARDS COVERED' contains three tags: 'IPSAS 23', 'IPSAS 47', and 'IPSAS 1'.

Below this, the text 'START DRILLING' is followed by a list of question difficulty levels, each in a box with a right-pointing arrow:

- All Questions** (568 questions)
- Beginner** (126 questions)
- Intermediate** (198 questions)
- Advanced** (226 questions)
- Cash Basis (C4)** (18 questions)

Two callout boxes with arrows point to the 'Beginner' and 'Advanced' levels:

- An arrow points from the 'Beginner' box to a callout that says 'Select Beginner to start'.
- An arrow points from the 'Advanced' box to a callout that says 'Move up when it feels easy'.

At the bottom of the interface, there is a link for 'All topics'.

4 Step 4 — Answer the question

The drill shows one focused question at a time — here, a multiple choice question with the standard it comes from named at the top. Read it carefully, then select the answer you believe is right.

P. Pavitt Public Finance

Home Training Advisor Account English Gregg Video Log Out

Training / Topics / DT-02 / Beginner

DT-021 / 126 · beginner

MCQ

Social benefits are payments made to individuals in exchange for services they provide to the government.

A. True

B. False

Select an answer to submit it

Quit drill

5 Step 5 — Learn from the feedback

You get feedback immediately: the correct answer is highlighted in green, and the explanation below sets out the reasoning with the exact paragraph references in the standard. This is where the learning happens — read it even when you were right. Every answer also feeds your results, which we will look at now.

The screenshot displays the Pavitt Public Finance training interface. At the top, the header includes the logo 'P. Pavitt Public Finance' and navigation links: Home, Training (highlighted), Advisor, Account, a language dropdown set to English, and links for Gregg Video and Log Out. Below the header, the breadcrumb trail reads 'Training / Topics / DT-02 / Beginner'. A progress bar indicates 'DT-02' and '1 / 126 · beginner'. The main content area features a multiple-choice question (MCQ) titled 'Social benefits are payments made to individuals in exchange for services they provide to the government.' Two options are presented: 'A. True' (highlighted in red) and 'B. False' (highlighted in green). Below the options, a feedback box states: 'Not quite. Correct answer: B. Social benefits are non-exchange transfers — the government provides benefits (pensions, health care, welfare) without receiving equivalent goods or services in return from each recipient.' At the bottom of the question area, there is a 'Next question →' button. To the right of this button, a dark blue button labeled 'Continue to the next question' has an arrow pointing to the 'Next question' button. At the very bottom of the interface, a 'Quit drill' link is visible.

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Home Training Advisor Account English Gregg Video Log Out

Training / Topics / DT-02 / Beginner

DT-02 1 / 126 · beginner

MCQ

Social benefits are payments made to individuals in exchange for services they provide to the government.

A. True

B. False

Not quite. Correct answer: B.
Social benefits are non-exchange transfers — the government provides benefits (pensions, health care, welfare) without receiving equivalent goods or services in return from each recipient.

Next question →

Continue to the next question

Quit drill

6 Step 6 — Open My Results, your report card

Back on the dashboard, My Results is your report card. It counts the structured modules you have completed and passed — select it to open the detail.

The screenshot shows the IPSAS Training dashboard for user Gregg. The top navigation bar includes 'Home', 'Training' (highlighted), 'Advisor', 'Account', a language dropdown set to 'English', and links for 'Gregg Video' and 'Log Out'.

The main content area is titled 'IPSAS TRAINING' and 'Welcome back, Gregg'. Below the welcome message, it says 'Accrual basis - Beginner - [Change pathway](#)'.

There are two main sections for training: 'Train by Drill Set - Choose Your IPSAS Topic' and 'Train by Drill Set'. The 'Choose Your IPSAS Topic' section is highlighted with a red border. It contains a dropdown menu labeled 'OR LOOK UP BY IPSAS STANDARD' with the text 'Select a standard...'. A dark blue button labeled 'Select to expand' with a downward arrow points to the 'My Results' section below.

The 'My Results' section is highlighted with a red border and contains a trophy icon, the text 'My Results', and '1 passed · 1 completed'. A dropdown arrow is visible on the right side of this section.

Below 'My Results' is the 'Foundations Report' section, which includes the text 'Your personal strengths-and-weaknesses analysis across every drill and test.' and a 'View report' button.

The 'DRILL TOPICS' section displays a grid of drill topics:

- DT-01** (159 questions): Property, plant & equipment. IPSAS 45, IPSAS 17, IPSAS 33, +4.
- DT-02** (161 questions): Non-exchange revenue. IPSAS 23, IPSAS 47, IPSAS 1.
- DT-03** (87 questions): Employee benefits. IPSAS 39, IPSAS 19, IPSAS 25, +1.
- DT-04** (85 questions): [Topic not fully visible]
- DT-05** (36 questions): [Topic not fully visible]
- DT-06** (711 questions): [Topic not fully visible]

7 Step 7 — Passed modules and your certificate

Expanded, My Results lists each module you have passed with its score and date — modules count once you score seventy percent or above, and each can be attempted only once. From here you can print an achievement certificate for your file. Below it sits the Foundations Report — select View report to open it.

The screenshot shows the Pavitt Public Finance IPSAS Training interface. At the top, there's a navigation bar with 'Home', 'Training' (highlighted), 'Advisor', and 'Account'. On the right, there's a language dropdown set to 'English' and links for 'Gregg Video' and 'Log Out'. The main content area is titled 'IPSAS TRAINING' and 'Welcome back, Gregg'. Below the welcome message, there are links for 'Accrual basis', 'Beginner', and 'Change pathway'. A blue box contains the text 'Train by Drill Set · Choose Your IPSAS Topic' and 'Pick a structured drill set, or dive straight into a specific IPSAS topic.' Below this, there are two tabs: 'Choose Your IPSAS Topic' (active) and 'Train by Drill Set'. A section titled 'OR LOOK UP BY IPSAS STANDARD' has a dropdown menu with 'Select a standard...'. The 'My Results' section shows '1 passed · 1 completed' and a list of modules. The first module is 'Presentation of Financial Statements' with a score of '100%' and a date of '13 Jul'. Below the module list, there's a note 'Only modules with a score of 70% or above are included.' and a button 'Print Achievement Certificate'. The 'Foundations Report' section has a description 'Your personal strengths-and-weaknesses analysis across every drill and test.' and a button 'Open your Foundations Report'. An arrow points from this button to a 'View report' button, which is highlighted with a red border. At the bottom, there's a section titled 'DRILL TOPICS' with three tabs.

P. Pavitt Public Finance

Home Training Advisor Account English Gregg Video Log Out

IPSAS TRAINING

Welcome back, Gregg

Accrual basis · Beginner · Change pathway

Train by Drill Set · Choose Your IPSAS Topic

Pick a structured drill set, or dive straight into a specific IPSAS topic.

Choose Your IPSAS Topic Train by Drill Set

OR LOOK UP BY IPSAS STANDARD

Select a standard...

My Results

1 passed · 1 completed

● Presentation of Financial Statements 100% 13 Jul

Only modules with a score of 70% or above are included.

Print Achievement Certificate

Foundations Report

Your personal strengths-and-weaknesses analysis across every drill and test.

Open your Foundations Report View report

DRILL TOPICS

8 Step 8 — Read your Foundations Report

The Foundations Report is your personal strengths-and-weaknesses analysis across every drill and test you have taken. It shows your overall accuracy, your performance topic by topic, and — most usefully — your focus areas: the topics that need work next, with guidance on what to concentrate on. It unlocks after twenty-five answers and sharpens as your record grows. Print it or save it as a PDF for your performance file, and let it steer your next ten minutes of practice.

