



Advanced Public Accounting Professional Practice Course

11 – 15 January 2027
Seoul



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Ref: 1171_186519 **Date:** 11 – 15 January 2027 **Location:** Seoul **Fees:** 10000 Euro

Overview

Advanced Public Accounting Professional Practice Course is a one-week course for public accountants, assurance professionals, finance leaders, oversight teams, and public-sector reporting specialists who need a Public Accounting Professional Practice File. Participants connect ethical judgment, independence, engagement acceptance, financial reporting, evidence, quality management, and accountability through traceable professional decisions. The course separates accounting responsibilities from assurance conclusions while showing their working interfaces. Agile Leaders Training Center develops public accounting professional practice.

Who Should Attend

- Accounting teams responsible for recognition, measurement, presentation, disclosure, and closing judgments
- Assurance teams responsible for engagement acceptance, evidence, review, and reporting decisions
- Finance leaders responsible for reporting governance, professional judgments, and accountability
- Quality teams responsible for objectives, risks, responses, monitoring, and remediation
- Oversight teams responsible for public-interest reporting, scrutiny, and decision traceability

The course assumes participants can interpret financial statements and professional engagements at work; it leaves out introductory bookkeeping, licensing preparation, and jurisdiction-specific tax rules.

Departments and Industries

The course supports departments and industries that prepare, review, assure, or oversee accountable financial information.



- Accounting, financial reporting, treasury, and controllership departments
- Internal audit, external assurance, risk, and professional-practice teams
- Government, public services, utilities, and infrastructure organizations
- Healthcare, education, development, and nonprofit organizations
- Financial services, manufacturing, technology, and professional-services firms

Learning Objectives

By the end of this course, participants will be able to:

- Apply ethical principles and evaluate independence threats
- Evaluate engagement acceptance and continuance decisions
- Analyze reporting-framework requirements and accounting judgments
- Build evidence plans and professional judgment records
- Apply quality objectives, risk responses, monitoring, and remediation
- Evaluate reporting conclusions and public-interest accountability



Course Agenda

Day 1: Ethics, Independence, and Public Interest

- IESBA Fundamental Principles Decision Map
- Ethics and Independence Threats Register
- Safeguard Evaluation and Action Record
- Confidentiality and Professional Behavior Decision Tree
- Public-Interest Responsibility and Escalation Map

Day 2: Engagement Acceptance and Professional Judgment

- Client and Engagement Acceptance Assessment
- Competence, Capacity, and Resource Evaluation
- Terms, Scope, and Responsibility Alignment Sheet
- Professional Skepticism and Bias Diagnostic
- Significant Judgment and Consultation Log

Day 3: Accounting Standards and Evidence

- IPSASB Conceptual Framework Reporting Map
- Recognition, Measurement, Presentation, and Disclosure Matrix
- Accounting Policy and Estimate Judgment Paper
- Evidence Relevance and Reliability Plan
- Financial Statement Review and Traceability Checklist

Day 4: Quality Management and Reporting

- ISQM 1 Quality Objectives and Risk Matrix
- Quality Response Design and Responsibility Chart
- Monitoring, Deficiency, and Remediation Tracker
- ISA 700 Opinion and Reporting Decision Tree
- Accountability Briefing and Governance Communication Pack

Day 5: Integrated Professional Practice

- Exercise: Resolve Ethics and Independence Threats
- Exercise: Decide Engagement Acceptance and Scope
- Exercise: Document an Accounting Judgment and Evidence Trail
- Exercise: Evaluate Quality Risks and Reporting Conclusions
- Capstone Exercise: Public Accounting Professional Practice File



Practical Exercises

The course uses suggested activities that connect ethical, accounting, evidence, quality, and reporting decisions.

- Suggested activity: assess independence threats and select proportionate actions for an assurance engagement
- Suggested activity: document an accounting estimate judgment and test its evidence trail
- Suggested activity: diagnose a quality deficiency and design monitoring and remediation actions
- Suggested activity: explain a reporting conclusion to finance and oversight stakeholders

FAQs

Who suits advanced public accounting professional practice training?

Public accountants, assurance professionals, finance leaders, quality teams, and oversight specialists suit the training. Participants should already interpret financial statements and professional engagements.

How does public accounting professional practice differ from introductory accounting training?

Public accounting professional practice integrates ethical judgment, engagement decisions, reporting frameworks, evidence, quality management, and accountability, while introductory accounting training focuses on transaction recording and basic statements.

How should independence threats be handled in public accounting practice?

Independence threats should be identified, evaluated, documented, and addressed through appropriate actions; an engagement should not proceed when threats cannot be reduced to an acceptable level.

What makes accounting evidence suitable for a professional judgment?

Suitable accounting evidence is relevant to the assertion or judgment, reliable in its source and preparation, sufficient for the decision, and traceable to the resulting conclusion.

How does quality management support public accounting accountability?

Quality management links objectives, risks, responses, responsibilities, monitoring, deficiencies, and remediation so that professional work and its review remain consistent and traceable.



Conclusion

Participants take back a Public Accounting Professional Practice File containing acceptance decisions, ethics assessments, reporting maps, evidence plans, judgment records, quality responses, reporting conclusions, and accountability communications. The file makes professional decisions easier to review and defend. It also clarifies interfaces among accounting, assurance, finance leadership, and oversight teams.