

Izrada okvira minimalnih kompetentnosti za finansijske stručnjake u javnom sektoru

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Beč, Austrija



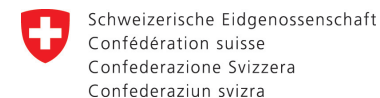
CFRR»
Centre for Financial
Reporting Reform



PULSAR

Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:



Šta je kompetentnost?



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*“sposobnost obavljanja radne uloge u skladu s
definiranim standardom u vezi s radnim
okruženjima”*

- Okvir za međunarodne obrazovne standarde

Sposobnosti koje dokazuju kompetentnost –

Ka kompetentnim profesionalnim računovođama IEP 2, IFAC-ov Odbor za obrazovanje



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- Stavovi (na primjer, profesionalno ponašanje/vrijednosti);
- Bihevioralne vještine (na primjer, vodstvo);
- Široka poslovna perspektiva (na primjer, strateško/kritičko razmišljanje);
- Funkcionalne vještine (na primjer, analiza rizika);
- Stručno znanje (na primjer, revizija);
- Intelektualne vještine (na primjer, znanje, razumijevanje, primjena, analiza, sinteza i evaluacija).

Razvoj pristupa koji se zasniva na kompetentnosti -

Ka kompetentnim profesionalnim računovođama IEP 2, IFAC-ov Odbor za obrazovanje



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- Utvrditi rezultate učinkovitosti koji se očekuju na poslu;
- Odrediti potrebne sposobnosti (znanje, vještine, profesionalne vrijednosti i stavove) za dokazivanje kompetentnosti;
- Odrediti IT vještine;
- Utvrditi mali broj zajedničkih ključnih funkcionalnih područja (finansijsko izvještavanje, revizija, upravljačko računovodstvo, oporezivanje i tako dalje);
- Razmotriti potrebu za specijalističkim ulogama i iste prema potrebi definirati, na primjer, trezorsko poslovanje;
- Raščlaniti te uloge na onoliko jedinica i elemenata koliko može biti potrebno u svrhe procjene i dodati izvodljiv broj kriterija učinkovitosti i indikatora raspona svakom elementu, imajući na umu potrebe sistema ocjenjivanja na radnom mjestu;
- Odrediti poželjne srodne oblasti znanja, na primjer, pravo, ekonomija i tako dalje;
- Odlučiti o odgovarajućoj strategiji ocjenjivanja. Ako se koriste ispiti, oni će vjerovatno iziskivati detaljniji okvir nastavnog plana i programa koji je koristan ispitivačima i kandidatima. Ako se favorizira ocjenjivanje na radnom mjestu, trebalo bi se razmotriti korištenje simulacija.

Načini za utvrđivanje kompetentnosti za posao

Ka kompetentnim profesionalnim računovođama IEP 2, IFAC-ov Odbor za obrazovanje



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1. korak: Načini za utvrđivanje kompetentnosti za posao

- Razgovori, obično s poslodavcima i zaposlenicima;
- Ankete, na primjer, korištenjem poštanskih upitnika;
- Radionice raznih vrsta, uključujući interakciju u grupi; i
- Razne druge tehnike, uključujući direktno posmatranje.



Načini za utvrđivanje kompetentnosti za posao

Ka kompetentnim profesionalnim računovođama IEP 2, IFAC-ov Odbor za obrazovanje



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2. korak: Izgradnja okvira

- Struktura okvira
- Određivanje kompetentnosti
- Nivo detalja
- Nivoi kompetentnosti



Načini za utvrđivanje kompetentnosti za posao

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2. korak: Razvijanje kompetentnosti i sposobnosti

- Akademsko i profesionalno obrazovanje
- Obuka i razvoj na radu
- Ocjenjivanje kompetentnosti i sposobnosti
- Metode ocjenjivanja – valjanost, pouzdanost, troškovi i koristi za poslodavce

Domene znanja u oblasti upravljanja javnim finansijama (UJF) – *Inicijativa Svjetske banke za razvoj kapaciteta osoblja za upravljanje javnim finansijama (PFM-SCDI)*



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- Planiranje, budžetiranje i izvršenje budžeta
- Računovodstvo i finansijsko izvještavanje
- Revizija, kako interna, tako i eksterna
- Nabavke
- Informacijske tehnologije
- Javne finansije, oporezivanje i uprava
- Upravljanje i samoupravljanje.



Primjer: Američki model

Ključne kompetentnosti za računovođe - *Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove*

Primjer: Američki model – Ključne kompetentnosti za računovođe

Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove



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Definirane ključne kompetentnosti:

- Opće računovodstvo (okvir za privatni sektor – Američka općeprihvaćena računovodstvena načela (US GAAP))
- Savezno računovodstvo (okvir za javni sektor – Općeprihvaćena računovodstvena načela Američke vlade (US Government GAAP))
- Osnovno državno računovodstvo/operacije
- Planiranje, budžetiranje i prakse pozivanja na odgovornost/poslovne prakse
- Opće upravljanje
- Informacijske tehnologije
- Opće vještine/vještine vodstva

Primjer: Američki model – Ključne kompetentnosti za računovođe

Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove



	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
A. General Accounting						
1	Generally Accepted Accounting Principles (GAAP) and concepts	X	X	X	Obtain general understanding of traditional accounting practices, operations, and procedures	Courses: • Various accounting Other Activities: • Conferences/Seminars • Current professional literature • Publish articles • Presentations • Serve on panels and committees • Complete certification program (e.g. CPA, CMA, CIA, CGFM)
		X	X	X	Acquire knowledge on the different methods of accounting including accrual, obligation, and cost methods	
		X	X	X	Interpret and apply existing, new, or revised accounting principles and concepts to make accounting reports more accurate and more closely comply with requirements	
B. Federal Accounting						
2	Federal accounting concepts and standards, including cost accounting	X	X	X	Acquire knowledge of Federal accounting principles and concepts	Courses: • Basic Federal Accounting Principles • Federal Management Training Seminars • Appropriations Law • U. S. Standard General Ledger (SGL) • Federal accounting standards including FASAB and other standard-setting bodies • Accrual World • Government accounting principles • Managerial cost accounting • JFMIP annual conferences
	Basic accounting concepts and principles including agency budget procedures and system(s) relationship with financial management	X	X	X	Acquire general understanding of: • Federal accounting concepts and appropriation process • Federal financial/accounting standards	
		X	X	X	Accurately record documents for reporting purposes (e.g., budget reports,	

Primjer: Američki model – Ključne kompetentnosti za računovođe

Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove



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	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
					agency reports, financial reports)	• OMB Circulars and Bulletins • Treasury's annual government financial management conference • Professional association meetings • <u>Sources of Funding</u>
			X	X	Understand the principles and possible application of cost accounting in the Federal government	
			X	X	Assess impacts on agency/organization policies, systems and procedures and provide substantive analysis and recommendations	• Appropriations • Reimbursable work • Revolving funds • Non-appropriated fund activities • Trust funds • Gifts/donations • Cooperative Work • Deposit funds • Special funds
			X	X	Analyze Federal legislation and policies and provide management with substantive analysis and recommendations	
					Understand accounting terminology and application.	
		X	X	X	Appropriately apply accounting principles and procedures to work products	Work Experience: • Analyze proposed federal legislation, policies, and/or guidance and develop appropriate implementation plans and changes to local policies and procedures • Review new/revised federal legislation, policies, and/or guidance and develop appropriate implementation plans and changes to local policies and procedures
		X	X	X	Understand the functions of agency financial systems	
		X	X	X	Efficiently retrieve, use and analyze information pertinent to daily work	• Detail to office coordinating agency cost accounting • Projects involving analysis of cost and/or performance data

Primjer: Američki model – Ključne kompetentnosti za računovođe

Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove



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	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
3	Federal Financial Statements and Reports	X	X	X	Acquire general understanding of Federal financial reporting	Courses: - Unlocking key reports - Revenue Standard/Form and Content Statements - Fundamentals of Federal Financial Statements - Audited financial statements - Accountability reports - Central reports such as 133, 2108, etc. - SF 224: Statement of Transactions - Contents and purpose - Impact/connection to GAAP, FASAB, etc. Work Experience: - Prepare and/or analyze financial statements
		X	X	X	Acquire knowledge of the components of the agency/organization's financial statement and financial reports	
		X	X	X	Identify the requirements of Federal financial statements and reports	
		X	X	X	Prepare and analyze reports	
			X	X	Draft narrative sections and prepare explanatory tables, graphs, and charts that report program performance, including financial statements, based on the requirements of the GPRA and other legislation for inclusion in Department/Agency wide Accountability Reports to the President, the Congress and the taxpayers. (Prepare and/or analyze narratives, footnotes, and performance measures for financial statements and/or financial reports.)	
C. Basic Government Accounting/Operations						
4	Missions, functions, and organizational structure of the agency and its offices	X	X	X	Understand the organization's mission in context of its legislative mandates and Administration priorities for the agency	Courses: Internal orientation briefings

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	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
			X	X	Acquire knowledge of the agency/organization's structure, mission, functions, and major components Comprehend how the agency is organized to achieve its mission Create a shared vision of the organization; promotes wide ownership; champions organizational change	Work Experiences: - Read and discuss with supervisor agency authorizing legislation and agency mission statements - Rotational assignments, including finance office
5	Mission and functions of central agencies such as OMB, Treasury, GSA and OPM play in government operations	X	X	X	Acquire knowledge of the roles and missions of the central agencies and other service providers and how they interface with your agency Comprehend the relationships of central agencies to agency operations Maximize support for agency mission by working with central agencies	Courses: - Federal government operations - Public administration Work Experiences: - Details to central agencies - Projects working on functions requiring interaction with central agency staff
6	Agency accounting policies and procedures	X	X	X	Acquire knowledge of agency/organization: - Accounting policies and procedures - Agency financial reporting	Courses: - Financial policy - Standard accounting codes and entries

Primjer: Američki model – Ključne kompetentnosti za računovođe

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	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
			X	X	Develop, implement, maintain, and document accounting procedures to meet changing requirements	Work Experience: Demonstrate and apply proficiency with accounting policies and procedures in daily work
7	Public laws, executive orders, OMB circulars, bulletins, agency directives, Comptroller General decisions and court opinions governing the agency's management processes	X	X	X	Comprehend and incorporate legislative and administrative requirements into all work products	Courses: • Appropriations law • Budget formulation Work Experience: • Details to planning, budget, and finance offices.
8	Audits and formal reviews		X	X	Acquire experience in dealing with auditors, including preparation for audits, working with auditors, commenting on audit reports, and developing corrective action plan	Work Experience: • Basic financial audits • Auditing standards • GAO reports • Compliance reviews • FMFIA • Internal controls reviews • Financial statement audit reviews
9	Management Controls (Internal Controls)	X	X	X	Acquire a general understanding of the importance of a strong system of management controls	Courses: • Basic accounting course which includes discussion of the issues of management control • Management controls Work Experience: • Demonstrate and apply proficiency with
		X	X	X	Acquire knowledge in management control concepts and principles	

Primjer: Američki model – Ključne kompetentnosti za računovođe

Model kompetentnosti računovođa (GS-510), Američki ured za kadrovske poslove



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	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
			X	X	Acquire an understanding of how management controls reasonably ensure that: - Financial integrity is maintained for the recording of transactions and the recording of results - Transactions are executed in accordance with management's general or specific authorization - Resources are safeguarded against waste, loss, and misuse	management control concepts in daily work - Annual assurance memorandum - Management control reviews - Review of management controls reporting of external audits - System development - System process review
			X	X	Identify and implement appropriate general controls and application controls	
			X	X	Establish management controls	
			X	X	Assess, improve and correct management controls	
			X	X	Apply checks and balances to transactions and procedures to ensure data integrity and regulatory compliance	
			X	X	Monitor and evaluate systems of management controls with appropriate documentation, identify deficiencies, and assist in correcting deficiencies	
					Develop, implement, maintain, and	

Primjer: Američki model – Ključne kompetentnosti za računovođe

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	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
			X	X	document management control policies and procedures	
D. Planning, Budgeting, and Accountability/Business Practices						
10	Planning and Evaluating	X	X	X	Plans and coordinates with others	Courses: • Customer service • Creative decision making • Leadership • GPRA • Business process re-engineering • Project management
			X	X	Understanding of the major components and the requirements of the agency's strategic plan	
				X	Establishes policies, guidelines, plans, and priorities	
				X	Identifies required resources	
				X	Monitors progress and evaluates outcomes	
				X	Improves organizational efficiency and effectiveness	
			X	X	Acquire knowledge and experience in project management	
11	Specific agency/organization business practices	X	X	X	Acquire knowledge of principles and processes of business practices	Courses: • Computer security awareness

Primjer: Američki model – Ključne kompetentnosti za računovođe

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	CORE COMPETENCIES Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
			X	X	Knowledge of business practices as they relate to the financial system(s). Apply principles and processes of business practices to include: • Procurement policies and procedures • Property management • Travel • Budget concepts • Cost control • Management controls • Fiscal procedures • Performance measurements • Customer service • Quality control • Ethics/Financial Stewardship	• Customer service • Industry training courses Work Experience: • Rotational assignments are strongly encouraged • Business process reengineering initiatives • Participation in industry interest group meetings
12	Basic budgeting and program concepts and principles including agency budget procedures and relationship with financial management system(s)	X	X	X	Understand budget terminology and application	Courses: • Federal budget process • Budget formulation • Budget presentation • Budget execution Work experience: • Rotational assignments to planning, budgeting, finance, and program organizations are strongly encouraged
		X	X	X	Acquire knowledge of agency's general budget principles, operations, and procedures	
			X	X	Understand the functions of agency financial systems	
		X	X	X	Appropriately apply budget principles	



Ulazni podaci za Okvir ključnih kompetentnosti za računovođe u javnom sektoru



Pitanje za grupu – Koja radna mjesta za računovodstvene poslove u javnom sektoru bi trebao obuhvatiti okvir ključnih kompetentnosti?

Ulazni podaci za Okvir ključnih kompetentnosti za računovođe u javnom sektoru



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Svakoj grupi će se dodijeliti jedno od utvrđenih ključnih radnih mjesta, te će se od njih zatražiti da sutra podnesu izvještaj i odgovore na sljedeća pitanja -

- Koje ključne kompetentnosti su najrelevantnije za dodijeljeno radno mjesto?
- Kako se svaka od tih ključnih kompetentnosti može najbolje razviti?
- Kako se svaka od tih ključnih kompetentnosti može najbolje ocijeniti?



**Kraj 1. dana
Hvala vam!**