



Nature of Pathway (Option A, B, or C)	B
Members of Educational Pathway Committee	Georgian Federation of Professional Accountants and Auditors; The Academy of The Ministry of Finance; State Treasury; Representatives of higher Educations.
Identified Constraints and Challenges	Legislation needs to be clearly defined; Policy and the strategy should be drafted by the stakeholders; Reputable and experienced Certification Body should be identified; Supervising Body should be Appointed.
Next steps	Committee gatherings are being scheduled on monthly basis to eliminate gaps; Legislation and policy drafted; Modifications in the strategy and action plan is made; Continues Professional Development (CPD) Policy should be perfected.



Technician	University Bachelor Level	University Master Level
<p>Committee plans to negotiate with vocational institutions and offer short term educational courses for PSA bookkeepers.</p>	<p>At present number of universities (Tbilisi State University and Black Sea International University and others) offer Administration/Accounting and Audit (qualification: bachelor's degree in Business Administration/Accounting)</p> <p>Committee plans to approach leading higher educational institutions as well as Ministry of Education of Georgia in order to incorporate IPSAS Fundamentals and Public Finance management modules into an existing programs. (Final Year Students)</p>	<p>Committee plans to approach leading higher educational institutions as well as Ministry of Education of Georgia in order to introduce PCA masters course as an optional subject.</p>



Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>Incorporate public sector topics into existing IES compliant professional education programs offered through the national PAO and The Academy of the Ministry of Finance (through CIPFA)</p>	<p>IPSAS Trainings are conducted according to the strategy and action plan approved within the EU Association Agreement (PFM Reform 2015-2020).</p> <p>The trainings are done in two levels: for accountants as well as for heads of financial departments (the programs are different). Over half of the standards have been introduced.</p>	<p>At present the only accredited body in Georgia are internationally recognized institutions, (such as CIPFA, ACCA etc.)</p> <p>In order to gain the certificate knowledge of English language is required. Therefore majority of interested persons cannot meet minimum requirements for the process.</p> <p>The Academy of the Ministry of Finance closely works with the State Treasury of Georgia to become certifying body of IPSAS. This will able interested persons to become certified in Georgian language.</p>	<p>Joint collaboration of PAO and the Academy of the Ministry of Finance plan to provide CPD for post certified persons.</p>