



<b>Nature of Pathway (Option A, B, or C)</b>	<b>Option C</b>
Members of Educational Pathway Committee	There is no professional body in charge of IPSAS standards, but there is a need for its formation. The body should represent a blend of experts of science and practice. Such a combination will systematically approach the promotion and implementation of IPSAS standards - A strong knowledge of standards, high quality Certification Program and program for Continual Professional Development.
Identified Constraints and Challenges	Top Constraint: Absence of Professional association for accountants in the public sector Top Challenge: Increasing the level of awareness and understanding of the IPSAS in order to achieve a higher stakeholder engagement
Next steps	Developing a Strategy for adoption and implementing of IPSAS with realistic timescales and resources



Technician	University Bachelor Level	University Master Level
<p>Initiative for introduction into the teaching process fundamentals of accounting in the public sector in vocational secondary schools of economics from September 2019 (Bureau for Development of Education)</p> <p>At the moment, only Financial Accounting as a course is provided during the second and third year of secondary economics schools.</p>	<p>Enriching the content of <b>Governmental Accounting and Accounting of Non-profit Organizations Course</b> with IPSAS Fundamentals. This Course is already implemented into accounting curricula and it is mandatory in Accounting and Auditing Department of Faculty of Economics and elective for students from other Departments at the Faculty of Economics.</p> <p>The application of the IPSAS standard will initiate the revision of the curriculum in the mentioned course with a special focus on the practical application of the standards. Changes from cash to accrual accounting will require writing a new student tutorial.</p>	<p>Introduction of mandatory advanced level public sector courses into existing Master's Programs.</p> <p>Enriching the content of Accounting for Governmental and Non-profit organization Course which is an elective course in Accounting and Auditing Department of Faculty of Economics</p>



Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>Develop a compliant professional education program specific to the public sector in partnership with an international or regional provider.</p> <p>As an alternative - one national PAO is already a member of IFAC and another one is in application process.</p>	<p>Partnerships will also cover the delivery of comprehensive, structured training and education tailored to specific job requirements.</p> <p>Practical experience will be gain through visiting related institutions abroad.</p>	<p>Developing or adopting recognized certification/qualification program specific to the public sector will be delivered/adopted in partnership with an international or regional provider.</p> <p>In 2007-2016, we promoted a community of several successful PACT student generations. For the first time in 2007-2011, we met the need to strengthen accounting profession in Macedonia. With World Bank funding, we helped 25 students to obtain a certificate and 23 students a diploma in international accounting. The next iteration of certification training was offered in 2012-2013 and resulted in 24 awarded certificates. It was funded through grants by the World Bank, Slovenian Ministry of Foreign Affairs and the Central European Initiative. The most recent project was implemented in 2014-2016. It encompassed the training on both levels – the Certificate level (L1) for a third generation of accountants, and the Diploma level (L2) for a first generation of certified accountants; and resulted in certification of 10 accountants and awarding of diplomas to 9 accountants.</p>	<p>CPD will be delivered by a combination of both government and outside providers, such as the national PAOs or international partners.</p>