

Public Sector Accounting Education Pathway



Nature of Pathway Option B	<p>Professional education in public sector accounting develops according to the model B. Accounting disciplines in the public sector are included in the existing training programs for the training of professional accountants, but they are optional.</p> <p>The MoF has developed a draft certification program for financial professionals, including accountants. This program should be coordinated with good international practice, education standards presented by PULSAR</p>
Members of Educational Pathway Committee	It does not exist at the moment, but there is a Committee for the Implementation of National Accounting Standards. They could be members of the committee for the development of education, but also should be supplemented with the representatives of the Universities and Academy of Economic Studies of Moldova, Training Center in Finance
Identified Constraints and Challenges	<p>Lack of a clear vision of the training model for accountants, presentation of the role / consensus of the main topics, coordination of the parties involved</p> <p>Lack of funding for successful implementation. Limited methodological support (educational materials, practical manuals, textbooks, etc.), lack of good teachers with practical experience</p>
Next steps	<ul style="list-style-type: none">✎ Introduction of higher education standards in the educational process in the specialty "Accounting".✎ Cooperation and implementation of joint projects for the development of curricula, including for the public sector, together with the Ministry of Finance, employers and professional organizations.✎ Reach a consensus and draw up an action plan that defines the roles and responsibilities of each stakeholder.



Technician	University Bachelor Level	University Master Level
<p>Programs for training Accounting Technicians in colleges are offered as training for the development of professional skills in the field of accounting in general.</p> <p>Training programs for Accounting Technicians implemented as part of special courses are offered as training of accountants at operational level.</p> <p>It is necessary to improve cooperation and revise programs in accordance with international educational standards (IES) as well as the program for implementing NSA for the public sector.</p>	<p>General programs for the preparation of accountants with the inclusion of options for selection of disciplines in accounting in the public sector. Binding is desirable.</p> <p>It is also necessary to revise the programs in accordance with international educational standards (IES) as well as the program of implementation of the National Accounting Standards for the public sector.</p>	<p>In-depth programs and courses for the preparation of accountants, on the subject of accounting in the corporate sector and disciplines on accounting in the public sector in, as a rule, by choice.</p> <p>It is necessary to improve cooperation and revise programs in accordance with international educational standards (IES) as well as the program for implementing NSA for the public sector.</p>

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Professional Accountancy Organization	Government Training/ Finance Academy	Certification/ Qualification	Continuing Professional Development
<p>Existing training programs complying with International Education Standards offered by the Association (CAP and CIPA) are not specifically designed for the public sector, but ensure that key competencies are obtained by accountants seeking to work in the public sector.</p> <p>Collaboration would be appropriate</p> <p>Consider the possibility of a professional platform for public sector accountants at the existing site by the Association of Accountants (private sector) or at another site</p>	<p>Preparation - accounting and financial reporting in the budget system is carried out by the Ministry of Finance through its policies in legislation. This year, the Training Center in Finance was founded, which, together with the MoF, should develop a training plan, agree on a program, materials for public sector accountants and audience size for training and reach a consensus on the funding model for this training.</p> <p>To bring the training program in accordance with international educational standards (IES) as well as the program of implementation of the National Accounting Standards for the public sector</p>	<p>Voluntary certification based on the programs of the CAP (Certified Public Accountant - Practitioner) and CIPA (Certified International Professional Accountant).</p> <p>It is planned to introduce certification for public sector accountants.</p> <p>To bring the certification program in compliance with international educational standards (IES) as well as the program of implementation of National Accounting Standards for the public sector</p> <p>Determine the body responsible for certification and increase its potential, determine the financing scheme</p>	<p>Continuing education programs offered by the Association of Accountants (the private sector) provide training to maintain professional competencies.</p> <p>There is a need for clear MOF requirements at the level of regulations and a minimum of the NDP in the field of budget accounting for accountants.</p> <p>The program of the NDP to bring into line with international educational standards (IES) as well as the program of implementation of the National Accounting Standards for the public sector</p> <p>Determine the financing scheme</p>