



University of Zagreb
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ACCOUNTING EDUCATION FRAMEWORK FOR ACCOUNTANTS IN THE PUBLIC SECTOR IN CROATIA

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ISO 9001
BUREAU VERITAS
Certification





CHANGE OF ACCOUNTING FRAMEWORK

- 2021 – new Budget Act
- 2023 – adopted new Rulebook for Budget Accounting and Chart of Accounts (application from 1 January 2025)
- The aim of further development of budget accounting
 - to provide methodological prerequisites for further computerization of accounting records in order to automatically generate from accounting records
 - financial statements (on a modified accrual basis),
 - reports on the execution of the budget and financial plans (on a modified cash basis)



CHANGE OF ACCOUNTING FRAMEWORK

- 2022- Ministry of Finance submitted project proposal “Modernization of accounting and state budget execution processes in Croatia” (duration of project 30 months).
- The aim of this project is to **enhance the quality and effectiveness of public finances in Croatia** by strengthening accounting and fiscal reporting system **in line with internationally accepted accrual accounting principles such as IPSAS.**
- First mission of this project was held in the period from September 2 to 13, 2024.
 - the objective was to conduct an **analysis of the current situation of the accounting and budget execution reporting**, confirm the governance, objectives, and practical arrangements of the project and firm up on the details of the workplan of the project



HKO project → accounting education framework in Croatia

- **Excellence and efficiency in the field of Economics**
- FUNDING: European social fund
- PROJECT DURATION: 22/03/2019 - 22/03/2022.
- **the aim of the project**
 - to improve the **quality**, relevance and efficiency of **higher education** through
 - **the development of occupational and qualification standards** in the field of economics and
 - the **improvement of study programs** with the development and use of modern teaching and teaching methods.
 - **based on ESG standards and the CROQF**
- **partnering institutions:** public HEIs in the field of economy (Zagreb, Split, Pula, Rijeka, Zadar, Osijek, Opatija, Dubrovnik)
- <https://www.efst.unist.hr/en/e4-excellence-efficiency>

Knowledge and information received through PULSAR – applied in forming education framework (study programmes updates) and shaping occupational and qualification standards in the field of accounting



HKO project → accounting education framework in Croatia

- Croatian Qualifications Framework, CROQF
 - a reform instrument for regulating the system of qualifications at all levels in the Republic of Croatia through **qualifications standards based on learning outcomes and following the needs of the labor market, individuals and the society**
 - the connection with qualifications levels of the European Qualifications Framework (EQF) and the Qualifications Framework of the European Higher Education Area (QF-EHEA)
- The CROQF Register
 - keeps data on units of learning outcomes, occupational standards, qualifications standards, etc.



ACCOUNTING OCCUPATIONAL STANDARDS

- Occupational Standard
 - a list of **all tasks performed by an individual** engaged in a given occupation, as well as a list of competences required for their successful implementation
 - a list of **expected knowledge, skills, units of competences and units of learning outcomes, working conditions**
 - developed based on the employers interviews and survey, sector analysis

OCCUPATIONAL STANDARDS IN CROATIA	STANDARD PROPONENTS	LINK
Bookkeeper	Agency for Vocational Education and Training and Adult education	https://hko.srce.hr/registar/standard-zanimanja/detalji/23
Head of accounting department	Faculty of Economics, Business and Tourism	https://hko.srce.hr/registar/standard-zanimanja/detalji/153
Tax advisor	Croatian Chamber of Economy	https://hko.srce.hr/registar/standard-zanimanja/detalji/265
Certified auditor	Croatian Chamber of Economy	https://hko.srce.hr/registar/standard-zanimanja/detalji/421
Financial and accounting forensic expert	University Study Center for Forensic Sciences	https://hko.srce.hr/registar/standard-zanimanja/detalji/7

<https://hko.srce.hr/registar/standard-zanimanja>

Standard zanimanja - Rukovoditelj/rukovoditeljica računovodstva

Aktivan **✓**

Šifra 153

Razina HKO 7.1.sv

Razina EQF 7

Sektori (1) **1.** Ekonomija i trgovina

Podsektor Ekonomija

Šifra i naziv zanimanja/srodnog zanimanja iz NKZ98
1231.11.0 Direktor/direktorica financija i računovodstva
2411.13.7 Rukovoditelj/rukovoditeljica računovodstva i financija

Šifra i naziv zanimanja/srodnog zanimanja iz NKZ10
1.12.121.1211 Financijski direktori/financijske direktorice
2.24.241.2411 Računovodstveni stručnjaci/računovodstvene stručnjakinje

Opis zanimanja ili skupa kompetencija Rukovoditelj/ica računovodstva obavlja poslove planiranja i organizacije vlastitog rada kao i rada suradnika te nadzira

Ključni poslovi (12)

1.	Planiranje, organiziranje vlastitog rada kao i vođenje i nadzor rada računovođa u organizacijskoj jedinici računovodstva	Datum evidencije u Registar HKO	10.12.2021	Datum do kada vrijedi	-
		Predlagatelj	Ekonomski fakultet		
		Kompetencije	Samostalno planirati, organizirati i nadzirati rad računovođa /knjigovođa (suradnika)		
2.	Evidentiranje poslovnih događaja i kontroliranje knjiženja	Datum evidencije u Registar HKO	10.12.2021	Datum do kada vrijedi	-
		Predlagatelj	Ekonomski fakultet		
		Kompetencije	Znati pravila računovodstvene evidencije poslovnih procesa u poslovnim knjigama Voditi poslovne knjige uz podršku računovodstvenog programa Kontrolirati provedena knjiženja Znati primjenjivati profesionalna etička načela Znati raditi na računalu (MS Office, Internet, računovodstveni program, e-poslovanje)		
3.	Samostalno kontroliranje adekvatne primjene računovodstvenih politika te provođenje stručne računovodstvene procjene	Datum evidencije u Registar HKO	10.12.2021	Datum do kada vrijedi	-
		Predlagatelj	Ekonomski fakultet		
		Kompetencije	Poznavati alternativne računovodstvene politike, računovodstvene procjene i njihov utjecaj na rezultat poslovanja Primjenjivati računovodstvene politike i provoditi računovodstvene procjene		



Skupovi kompetencija (7)

1.	Planiranje i organiziranje rada računovođa	Sektor	Ekonomija i trgovina - Ekonomija	Datum evidencije u Registar HKO	10.12.2021
		Predlagatelj	Ekonomski fakultet	Datum do kada vrijedi	-
		Kompetencije	Samostalno planirati, organizirati i nadzirati rad računovođa /knjigovođa (suradnika) Primijeniti zakonsku regulativu u području računovodstva		
2.	Praćenje i primjena računovodstvene regulative	Sektor	Ekonomija i trgovina - Ekonomija	Datum evidencije u Registar HKO	10.12.2021
		Predlagatelj	Ekonomski fakultet	Datum do kada vrijedi	-
		Kompetencije	Pratiti promjene u računovodstvenoj i poreznoj regulativi koristeći se suvremenim tehnologijama (Internet izvorima) Poznavati i razumjeti nacionalne i međunarodne računovodstvene standarde (Hrvatski standardi financijskoga izvještavanja i Međunarodni standardi financijskog izvještavanja) Znati primijeniti zahtjeve regulative u vezi platnog prometa, sprječavanja pranja novca i financiranja terorizma Pratiti i primjenjivati regulativu iz područja trgovačkog prava, radnog prava i ostale povezane regulative		
3.	Vođenje računovodstvenih evidencija	Sektor	Ekonomija i trgovina - Ekonomija	Datum evidencije u Registar HKO	10.12.2021
		Predlagatelj	Ekonomski fakultet	Datum do kada vrijedi	-
		Kompetencije	Znati pravila računovodstvene evidencije poslovnih procesa u poslovnim knjigama Voditi poslovne knjige uz podršku računovodstvenog programa Kontrolirati provedena knjiženja		

<https://hko.srce.hr/registar/standard-zanimanja/detalji/153>

ACCOUNTING QUALIFICATION STANDARDS

- Qualification Standard
 - a content and structure of a given qualification (entering prerequisites, material and personal conditions for delivering qualification education, outcome evaluation process, ECTS points...)
 - a list of learning outcomes on a required and elective level and units of competences
 - Each approved qualification standard should be aligned with the relevant occupational standard (through learning outcomes)
- Qualification Standard for Master degree in Accounting



Standard kvalifikacije - Sveučilišni magistar/Sveučilišna magistra poslovne ekonomije za računovodstvo

Aktivan	✓
Šifra	293
Razina HKO	7.1.sv
Razina EQF	7
Sektori (1)	1. Ekonomija i trgovina
Znanstveno područje	Društvene znanosti
Standardi zanimanja (1)	1. Rukovoditelj/rukovoditeljica računovodstva
Standard kvalifikacije više razine	-
ECTS bodovi	60
Broj godina istraživanja	-
Klasa	cjelovita

<https://hko.srce.hr/registar/standard-kvalifikacije/detalji/293>



ACCOUNTING EDUCATION FRAMEWORK – FEB Zagreb (updates)

- **Government and Not-For-Profit Accounting**
 - analyse and argue the importance of international reforms in the public sector accounting
- **Governmental auditing**
 - understanding the role of supreme audit institutions in environmental audit
 - the evaluation of internal controls and procedures applied by public sector subjects
 - public-private partnerships
 - strengthen the role of internal audit in public sector
- **Integrated reporting**
 - new elective course, private and public sector oriented
 - excerpt from topics
 - integrated reporting frameworks, financial and non-financial reporting standards, the principle of materiality...



Whether new topics, reflected in International Education Standards, including information and communication technologies (ICT), professional skepticism, sustainability reporting, are reflected in the education programs?

ICT

- New ICT skills were increased through HKO project
- ICT skills are recognized as an important set of competencies within the occupational standard for a head of accounting department and the related qualification standard
- E-learning – as a result of pandemic period
- Accounting information system – as a course

PROFESSIONAL SKEPTICISM

- taught as a part of auditing courses
 - Auditing
 - Internal auditing
 - Governmental auditing
 - Forensic auditing (new)

SUSTAINABILITY REPORTING

- recognized as an important set of competencies within the occupational standard for a head of accounting department and the related qualification standard
- taught as a part of a new course
 - Integrated reporting





KEY BENEFITS FROM THE PULSAR PROGRAM

- keeping up to date with all new topics in the field of accounting and auditing
- increasing teaching competences and skills in different areas
- presented examples of good practice
- the possibility of comparison my HEI with other institutions
- better oversight and the identification of potential issues regarding adoption of accrual-based accounting (benefits for Ministry of Finance)
- informal communication – social benefits have resulted in different joint projects with other participants



PULSAR II EXPECTED AREAS OF SUPPORT

- informing on relevant regulatory and professional changes
- providing good practices in the field of accounting and auditing
- assistance in transitioning to accrual accounting – more examples of best practices in countries, what were the key issues during transition to accrual accounting,
- data integration (how to strengthen systems that integrate various sources of financial data (e.g., budget, expenditures, assets) into coherent, standardized reporting formats)
- capacity training – how to improve technical competencies, increase understanding of international accounting standards, and promote professional development



THANK YOU!

