

# Path to improving Accounting and Audit Curricula in University – Polish Experience

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July 11, 2025

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# The Financial Reporting Technical Assistance Program for Poland (FRTAP POLAND)

# FRTAP



- **The Financial Reporting Technical Assistance Program for Poland (FRTAP POLAND)** was implemented between 2009 and 2015 and was aimed to improve the capacity of the main institutions involved in corporate financial reporting through:
  - improving the ability of accountants to prepare financial reports under International Financial Reporting Standards (IFRS) and of auditors to carry out statutory audits under International Standards on Auditing (ISA)
  - assistance for the Public Audit Oversight Commission and the National Chamber of Auditors (KIBR) in designing and operating effective systems for the public oversight of audit and for quality assurance of auditors
  - range of activities to improve the capacity of local policy-makers and financial regulators to use the information in financial reports to carry out their activities

The Program was funded by the Swiss Contribution to the Enlargement of the EU

# Component 9: Continuing Education for Accounting Professionals

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- One of the FRTAP Components focused on accounting education and capacity building for accounting professionals.
- The component was designed to:
  - facilitate the delivery of high-quality continuing education to members of the National Chamber of Statutory Auditors and of the Association of Accountants in Poland,
  - to monitor members' compliance with their initial and continuing education requirements, and
  - to encourage the mutual recognition of continuing education courses provided by both bodies (so as to reduce disproportionate burdens on individuals who are members of both bodies).



# Activities implemented within the component

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- Development of E-learning platform
- Review of curricula and carrying out quality assurance/authorization procedures for the continuing education programs
- Continuous support, enhancing discussion among stakeholders, providing consultations regarding possible development of core continuing education course offerings of interest to members of PAOs
- Development of strategy for CPD offering for KIBR.
- Support to KIBR in designing, developing and promotion of the help-desk for auditors.
- Support to the PAO and universities in developing Initial Professional Development curricula and courses.

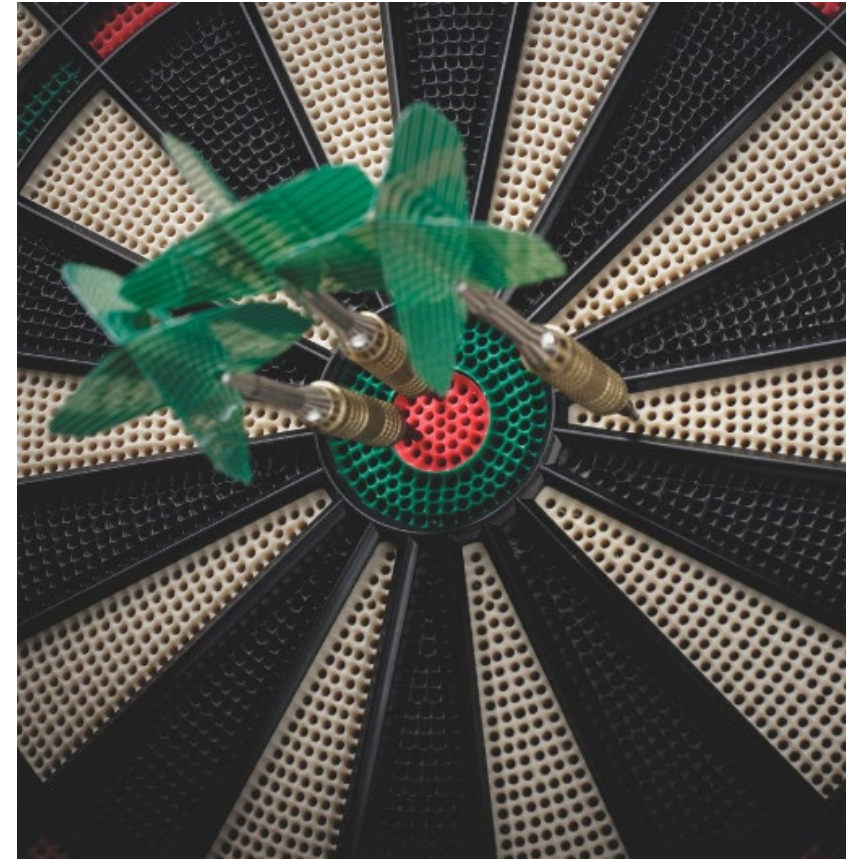




# Some results of the component implementation

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- Introduction of the help-line for KIBR members
- Review and update of existing IPD curricula
- Auditing course based on the IT (Descartes) at the University of Łódź
- Technical assistance for KIBR: identifying IT educational and communication platform for relevant, future activities and member services
- Development of CPD Guide for KIBR
- Assistance in developing promotional materials dedicated to the candidates to become professional auditors and promoting the statutory auditor profession
- Development of CPD QA Manual - guidance for Training Commission when organizing and supervising obligatory trainings





All information on FRTAP and supporting materials may be found on the CFRR website <https://cfrr.worldbank.org/programs/frtap-poland>

# Thank you!

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