

# Ukraine

## Public Sector Accounting Education Pathway



1

<b>Nature of Pathway (Option A, B, or C)</b>	<b>Option B</b>
Members of Educational Pathway Committee	Representatives of Government institutions (MOF, MOE, others), professional accounting organizations, and universities; External consultants
Identified Constraints and Challenges	Absence of a unified CPD program for accountants in public sector
Next steps	Introduction of the higher education standard for accountants in public sector. Completion of the research on necessity of certification of professional accountants in public sector in line with international good practice; Development of CPD program for chief accountants, accountants and auditors in public organizations (state budget accounts holders)

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## Public Sector Accounting Education Pathway



2

Technician	University Bachelor Level	University Master Level
<p><b><u>Current status:</u></b></p> <p><b>Providers</b> - Colleges, Institutes for Advanced Studies <b>Programs</b> - Specialized training programs for qualification of technician accountant <b>Purpose</b> - Training of specialists capable of performing tasks at the level of individual areas of accounting, analysis and taxation <b>Competence</b> - The ability of a person to perform typical simple tasks in typical situations in a well-defined structured field of work or study, to perform tasks under the guidance, with the elements of independence. <b>Level</b> – initial</p> <p><b><u>Goal: Same, no changes</u></b></p>	<p><b><u>Current status:</u></b></p> <p><b>Providers</b> – Higher education institutions (Universities) of the III-IV levels of accreditation <b>Programs</b> – Higher education standards for bachelors (general accounting) <b>Purpose</b> - Training of specialists able to solve complex specialized tasks and applied problems in the field of accounting, analysis, control, auditing, taxation <b>Competence</b> – The ability to solve complex specialized tasks and practical problems during professional activities in the field of accounting, auditing and taxation or in the learning process, involves the application of theories and methods of economics and is characterized by complexity and uncertainty of conditions. <b>Level</b> – first (bachelor) <b><u>Goal:</u></b> <b>Providers</b> –Universities of the III-IV levels of accreditation <b>Programs</b> – Higher education standards for bachelors in <b>Public Sector Accounting</b> <b>Partnerships</b> – with PAOs and other institutions, including SOEs aiming to do on-the-job trainings in these companies</p>	<p><b><u>Current status:</u></b></p> <p><b>Providers</b> – Higher education institutions (Universities) of the III-IV levels of accreditation <b>Programs</b> – Higher education standards for masters (general accounting) <b>Purpose</b> - Training of specialists able to solve complex problems and problems in the field of professional, pedagogical activity and in the process of research in the field of accounting, analysis, control, audit, taxation, characterized by uncertainty of conditions and requirements <b>Competence</b> – The ability to solve complex issues and fulfil tasks in the field of professional activity in accounting, analysis, control, audit, taxation and / or implementation of innovations in uncertain environment. <b>Level</b> –second (master`s) <b><u>Goal:</u></b> <b>Providers</b> –Universities of the III-IV levels of accreditation <b>Programs</b> – Higher education standards for masters in <b>Public Sector Accounting</b> <b>Partnerships</b> – with PAOs and other institutions, including SOEs aiming to do on-the-job trainings in these companies</p>

# Ukraine

## Public Sector Accounting Education Pathway



3

Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>Ukrainian Federation of Professional accountants and Auditors (full members of IFAC) , and other professional organization</p>	<p><b><u>Current status: (same as training for Master`s degree)</u></b></p> <p><b>Providers</b> – Higher education institutions (Universities) of the III-IV levels of accreditation</p> <p><b>Programs</b> – Higher education standards for masters (general accounting)</p> <p><b>Purpose</b> - Training of specialists able to solve complex problems and problems in the field of professional, pedagogical activity and in the process of research in the field of accounting, analysis, control, audit, taxation, characterized by uncertainty of conditions and requirements</p> <p><b>Competence</b> – The ability to solve complex issues and fulfil tasks in the field of professional activity in accounting, analysis, control, audit, taxation and / or implementation of innovations in uncertain environment.</p> <p><b>Level –second (master`s)</b></p> <p><b><u>Goal: Government training will not be provided</u></b></p>	<p><b><u>Current status:</u></b> Certification on PSA does not exist; qualification requirements are defined by the Handbook of professional qualification specifications</p> <p><b><u>Goal:</u></b> Option of PSA certification introduction is being researched</p>	<p><b><u>Current status:</u></b> Unified CPD program for accountants in public sector does not exist</p> <p><b><u>Goal:</u></b> In order to ensure high-quality staffing in the framework of the process of reforming the public sector accounting system, it is planned to improve the system of training and raising the level of skills for accountants by developing training and development programs</p>