

SMART INTERACTIVE TALK

**Accountancy Education
in the Public Sector:
Good examples of
curricula, online courses
and learning tools**

June 23, 2021

CFRR >>

**Centre for Financial
Reporting Reform**



WORLD BANK GROUP

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The Public Sector Accounting and Reporting Program

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Accountancy Education in the Public Sector: Good examples of curricula, online courses and learning tools

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CONTEXT

Supporting the development of accountants & finance professionals in its beneficiary countries is one of the main objectives of PULSAR Education Community of Practice (EduCoP). Between October 2019 and early 2020, an IPSAS Training of Trainers (ToT) Program for the core group of trainers from PULSAR participating countries was completed and formed the basis for further scaling up IPSAS training in beneficiary countries. During the current SIT we will discuss the materials which were obtained during the IPSAS ToT and we will focus on the good examples of Public Sector Accounting Education Programs and materials available on-the-ground and online.

In the first part of the event we will present an overview of the ACCA IPSAS Certification curriculum (CertIPSAS) and an example of the Course on Accounting in Public Sector being delivered in the Kyiv National University of Economics named after Vadym Hetman (Ukraine).

This session will be followed by a presentation of the European Public Sector Accounting online course, developed within DiEPSAm Project by the University of Rostock. The course and examination is available online and is free of charge <http://offene.uni-rostock.de/online-course-european-public-sector-accounting/>. The third part of the event will feature a presentation of an online learning tool "IPSAS in the Box" which was developed by PwC and could be an interesting option for our beneficiary countries.

The key objectives of this SIT are: (i) to learn from Program partners on the products and resources available online and relating to accounting education in public sector; (ii) review of examples of curricula implemented by international education service providers and EduCoP members in selected universities; (iii) exchange views on presented products and online resources among the event participants.

LOCATIONS AND TIME

- **08:00** – Washington DC
- **14:00** – Belgrade, Podgorica, Prishtina, Sarajevo, Skopje, Tirana, Vienna, Zagreb
- **15:00** – Chisinau, Kiev
- **16:00** – Minsk
- **17:00** – Baku, Tbilisi, Yerevan

AGENDA | WEDNESDAY, JUNE 23, 2021 14:00 (CET)

Opening Remarks

- 14:00** **José Rezk** | PULSAR EduCoP Co-Task Team Leader; Sr. Financial Management Specialist, The World Bank (Moderator for the event)
Daniel Boyce | Practice Manager, Governance ECA region, World Bank

Session 1: Good examples of curricula in a Public Sector Accounting education

- 14:10** **Natalia Konovalenko** | PULSAR EduCoP Team Member, Financial Management Consultant, World Bank
Mykola Bondar | Doctor of Economics, Professor, Dean of Accounting and Tax Management Faculty, Kyiv National University of Economics named after Vadym Hetman, Ukraine
Nataliia Ostapiuk | Doctor of Economics, Professor of the Department of Accounting and Consulting, Kyiv National University of Economics named after Vadym Hetman, Ukraine
Olena Tsiatkovska | Associate Professor, Department of Tax Management and Financial Monitoring, Kyiv National University of Economics named after Vadym Hetman, Ukraine

14:30 Questions & Answers

Session 2: European Public Sector Accounting online course by DiEPSAm - Sample of online curriculum, learning materials and examination

- 14:40** **Peter Lorson** | Executive Director of the Center for Accounting and Auditing at the University of Rostock, Germany, DiEPSAm Project Leader
Ellen Hausteine | Chair of Accounting, Management Control and Auditing, University of Rostock, Germany, DiEPSAm Project Coordinator

15:10 Questions & Answers

Session 3: "IPSAS in the Box" - online tool by PwC

- 15:20** **Patrice Schumesch** | Partner, Global Public Finance and Accounting, PwC
Bernhard Schatz | Senior Manager, Capital Markets and Accounting Advisory Services, PwC

Questions & Answers

15:40

Moderator: **Patrick Piker Umah Tete** | Senior Financial Management Specialist, PULSAR EduCoP Co-Task Team Leader, World Bank

Closing remarks

15:50

Arman Vatyán | Lead Financial Management Specialist - Governance Focal Point for Central Asia, The World Bank; PULSAR Program Manager

16:00

End of Virtual Workshop

BIOS OF THE SPEAKERS AND MODERATOR

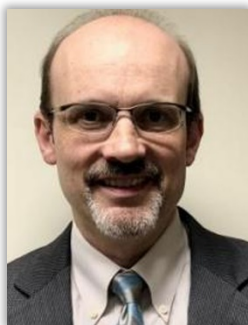
(in order of appearance)



JOSE SIMON REZK

Senior Financial Management Specialist, PULSAR EduCoP Co- Task Team Leader, World Bank

Mr. José Rezk holds a master's degree in Strategic Management and Technology and university degrees in Business Administration and Accounting. He has also earned an Executive Certificate in Public Policy from the Kennedy School of Government at Harvard University. He holds several international certifications in accounting and auditing, including Certified Internal Auditor (IIA), Certified Information Systems Auditor (ISACA) and Certified Fraud Examiner (ACFE). José has over 20 years of work experience in Financial Management and Auditing, including 15 years at the World Bank. In his more recent role as Financial Management Coordinator for Central America, he oversaw the PFM and fiduciary aspects of the project portfolios for Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama. Previously, he served as Financial Management Specialist for several countries in Latin America and he was based both in Argentina and Honduras Country Offices. He has led several PFM studies including national and sub-national PEFAs, and more recently he led the organization of regional knowledge and learning conferences as CRECER and Cuentas Claras. He supported the engagement with the Latin-American Network of Government Accountant Generals (FOCAL) focused on strengthening Public Sector Accounting. His pre-Bank experience includes working for the private sector (IT industry) as well as for the public sector in Argentina. He currently works in the Centre for Financial Reporting Reform (CFRR) in Vienna on Public Sector Accounting and Corporate Finance Reporting related work. He is the Co-TTL of the PULSAR EduCOP.



DANIEL BOYCE

Governance Practice Manager, World Bank

Daniel Boyce is Practice Manager for Eastern Europe and Central Asia in the World Bank's Governance Global Practice. His unit covers 11 countries in Eastern Europe, South Caucasus and Central Asia. He is a Certified Public Accountant (CPA) and holds a Bachelor's degree in Accounting from Florida A&M University and a Masters and Ph.D. in Political Science from the University of California, Los Angeles (UCLA). Previously he managed the World Bank's financial management unit for Latin America and the Caribbean. Mr. Boyce

is responsible for overseeing quality in the World Bank's Governance work, including operational financial management work and the capacity building activities in public sector management. Themes addressed by the Governance practice include those related to Justice Reform, State Owned Enterprises and Public Financial Management, among others. He also has leadership of regional initiatives related to Public Expenditure Management and Public Sector Accounting.



NATALIA KONOVALENKO

PULSAR EduCoP Team Member, Financial Management Consultant,
World Bank

Natalia Konovalenko has joined the World Bank as a STAREP Local Facilitator for Ukraine and Belarus, Financial Management Consultant in 2013. Natalia has been actively involved in accounting and audit reform, development of accounting education in a number of countries, including Ukraine, Belarus, Georgia, and Tajikistan. She has also been involved in regional CFRR activities in the area of private and public sector accounting and audit strengthening, being conducted within STAREP and PULSAR regional programs. Natalia has more than 25 years of experience in capital market development and financial services market reform in Ukraine, and more than 15 years of experience in bringing international good practice and promoting international standards in different areas of financial sector.



MYKOLA BONDAR

Doctor of Economics, Professor, Dean of Accounting and Tax
Management Faculty, Kyiv National University of Economics named
after Vadym Hetman, Ukraine

Dean of Accounting and Tax Management faculty of the Kyiv National Economic University named after Vadym Hetman (Kyiv, Ukraine), professor, Doctor of Science (Economics), professor of Accounting and Taxation Department. Head of accounting and taxation sub-commission in Scientific and methodological commission of Ministry of education and science of Ukraine. Member of the Expert Council for the examination of dissertation works on sectoral development and entrepreneurship of the Higher Qualifications Department of the Ministry of Education and Science of Ukraine.

Under his management the development and improvement of industry's standards of higher education for preparation of specialists in accounting and auditing under various educational and qualification levels are provided. Certified Auditor of Ukraine. A member of the Attestation Commission of the Audit Chamber of Ukraine.



NATALIIA OSTAPIUK

Doctor of Economics, Professor of the Department of Accounting and Consulting, Kyiv National University of Economics named after Vadym Hetman, Ukraine

Professor of the Department of Accounting and Consulting of the Kyiv National Economic University named after Vadym Hetman (Kyiv, Ukraine). Certified auditor of Ukraine since 2005, Certified IFRS specialist according to ACCA DipIFR-rus, Certified specialist in International Public Sector Accounting Standards ACCA (CertIPSAS). Participated in World Bank projects related to the improvement of accounting in the public sector of Ukraine. Research interests connected with the development of accounting and reporting in the public sector.



OLENA ATSIATKOVSKA

Associate Professor, Department of Tax Management and Financial Monitoring, State University "Kyiv National University named after Vadym Hetman", Ukraine

Olena Tsiatkovska is a PhD in Economics; Associate Professor, Department of Tax Management and Financial Monitoring, State University "Kyiv National University named after Vadym Hetman", Ukraine; Vice-Dean of Accounting and Tax management Faculty.

Olena Tsiatkovska participated in the project PULSAR «ACCA international public sector accounting standards (IPSAS)». Her research focus is on public sector accounting and reporting, statements of the budgetary organizations, accounting of budgetary organizations, tax payments the company, application of international accounting standards.



PETER LORSON

Executive Director of the Center for Accounting and Auditing at the University of Rostock, Germany, DiEPSAm Project Leader

Peter C. Lorson is a Full Professor holding the Chair of Financial Accounting, Auditing and Management Control and Executive Director of the Center for Accounting and Auditing at the University of Rostock, Germany. He was leader of the EU-funded Erasmus+ project DiEPSAm and is now heading the EU-funded Interreg Baltic Sea project 'EmPaci'. Currently, his preferred research fields are the comparison and convergence of private and public Sector Financial and Non-Financial (Sustainability or Integrated) Accounting/Reporting as well participatory budgeting approaches.



ELLEN HAUSTEIN

Chair of Accounting, Management Control and Auditing, University of Rostock, Germany, DiEPSAm Project Coordinator

Ellen Haustein is a post-doctoral researcher and lecturer at the Chair of Accounting, Auditing and Management Control at the University of Rostock, Germany. She coordinated the EU-funded project 'Developing and implementing European Public Sector Accounting modules' (DiEPSAm) and is coordinator of the EU-project 'Empowering Participatory Budgeting in the Baltic Sea Region' (EmPaci). Her research focus is on public sector accounting and reporting, in particular with respect to user needs and participatory budgeting. Currently, she also serves in the Board of Directors of People Powered Global Hub for Participatory Democracy.



PATRICE SCHUMESCH

Partner, Global Public Sector Accounting Leader, PwC

Patrice Schumesch is accredited statutory auditor and a Brussels-based partner with over 20 years of experience in international accounting, both in the public and private sector. He is PwC's global IPSAS leader, Chair of the Public Sector Group of the Belgian Institute of Accredited Auditors and member of the Public Sector Group of Accountancy Europe. Patrice is leading a team of professionals full-time dedicated to advising governments

and other public sector organizations either applying or transitioning to IPSAS or accruals-based standards based on IPSAS. This includes IPSAS gap analyses and roadmaps, IPSAS capacity building projects and the implementation of pragmatic embedding solutions. Patrice also teaches IFRS and consolidation at HEC Management School - University of Liège where he is Affiliate Professor.



BERNHARD SCHATZ

Senior Manager, Capital Markets and Accounting Advisory Services,
PwC

Bernhard Schatz is a Senior Manager with PwC Austria. Previous to that he worked for 2,5 years as Senior Accounting and Auditing Expert in the Austrian Court of Audit. Prior he has been with the Budget Directorate of the Federal Ministry of Finance, Austria for more than 10 years. He served there as Deputy Head of a Budget Unit responsible for Infrastructure, Agriculture, Economic Subsidies and R&D as well as a member of the project team within the Ministry responsible for the Implementation of Accrual Accounting and Budgeting, Performance Budgeting and Medium Term Planning in 2013. Since 2016 Bernhard Schatz is also a member of the Board for International Public Sector Accounting Standards (IPSASB), where he Chairs the Task Force on Heritage and is a member of the Task Force Revenue.



PATRICK UMAH TETE

Senior Financial Management Specialist, PULSAR EduCoP Co-Task
Team Leader, World Bank

Patrick Umah Tete is the Co-Task Leader of PULSAR EduCoP. He has supported public sector accounting education in PULSAR member countries through initiatives such as IPSAS Training of Trainers Program. He is currently working on the scale of the program in the member countries. Patrick also works on Public Financial Management reforms in Georgia and Tajikistan. He is a Fellow of the Association of Chartered Certified Accountants and holds an MBA from the University of Warwick, United Kingdom. He has trained in Public Financial Management at Harvard University, the University of London and the International Monetary Fund (IMF). Before joining the World Bank, Patrick was an Audit Manager with KPMG.



ARMAN VATYAN

Lead Financial Management Specialist - Governance Focal Point for Central Asia, The World Bank; PULSAR Program Manager

Arman Vatyán, a UK and Canadian chartered accountant, is PULSAR Program Manager and a World Bank Governance Global Practice Focal Point overseeing the implementation of the World Bank's Governance activities in Central Asia including the financial management work program. He has more than 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit, financial management information system (FMIS) and public internal control in 24 countries in the Europe and Central Asia, Latin America and Middle East and North Africa regions. He also leads the PEMPAL Internal Audit Community of Practice of 23 countries (since 2008) and other successful regional PFM programs. Prior joining the World Bank he worked at KPMG providing corporate governance, strategic planning, MIS, restructuring, acquisition, and privatization advice to governments and large public interest entities. He has around 20 years teaching experience at ACCA courses and as visiting lecturer at universities, regional and MBA programs.

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