

# **Globalne i regionalne inicijative u obrazovanju u oblasti računovodstva u javnom sektoru**

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# Savjetodavna skupina za razvoj profesionalnih računovodstvenih organizacija (engl. PAODAG)

Savjetodavna skupina IFAC-u pomaže u podupiranju jakih, održivih profesionalnih računovodstvenih organizacija – koje su najučinkovitiji, najefikasniji i najodrživiji izvor za napredovanje računovodstvene profesije. Aktivno doprinosi IFAC-ovim strateškim ciljevima, posebice u razvoju profesije spremne za budućnost, a zadužena je i odgovorna za sljedeće: savjetovanje – pružanje uvida u trendove, mogućnosti i posljedice razvoja PAO-va; pružanje pomoći – i mentoriranje u razvoju PAO-va; zagovaranje – uključujući razne mogućnosti diseminacije; osiguravanje pristupa – resursima i stručnom znanju

 **ADVISE**

provide insights on trends, opportunities & implications

 **ADVOCATE**

including through outreach speaking opportunities

 **ASSIST**

and mentor developing PAOs

 **ACCESS**

to resources and expertise

## Glavno težište u 2022.:



Otpornost PAO-va



Jačanje kvalitete članova

# Područja na koje PAODAG stavlja težište u 2022.



Digitalizacija



Održivost



Obrazovanje u oblasti  
računovodstva



Borba protiv korupcije



Upravljanje javnim  
financijama

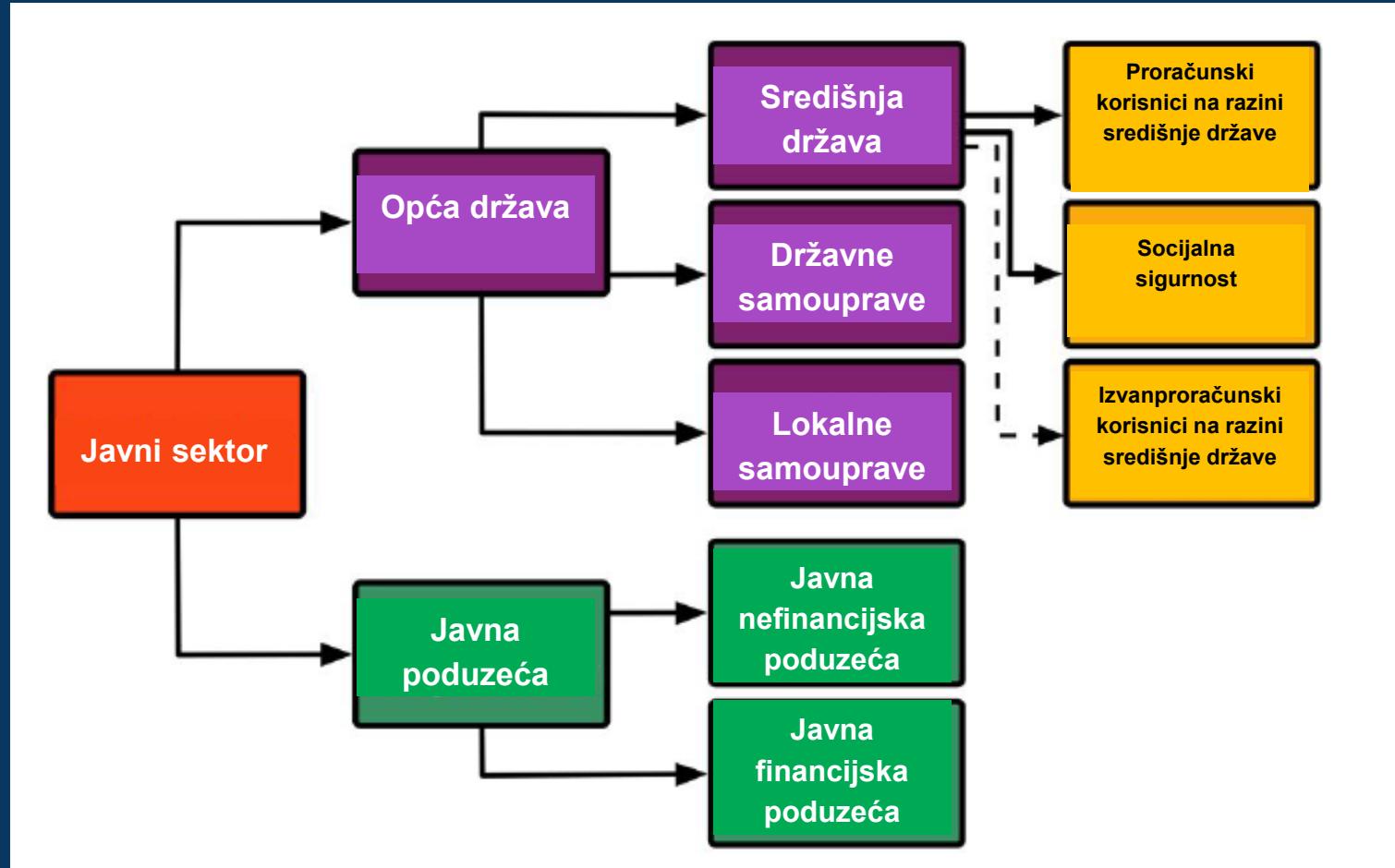
# Obuhvat računovodstvene profesije



Jurisdikcije koriste različitu terminologiju i strukturu.

\*Partneri iz IFAC-ove mreže, Institut internih revizora i Udruga korporativnih rizničara, nude specijalizirane kvalifikacije, prvi za internu reviziju, a potonja udruga za riznicu.

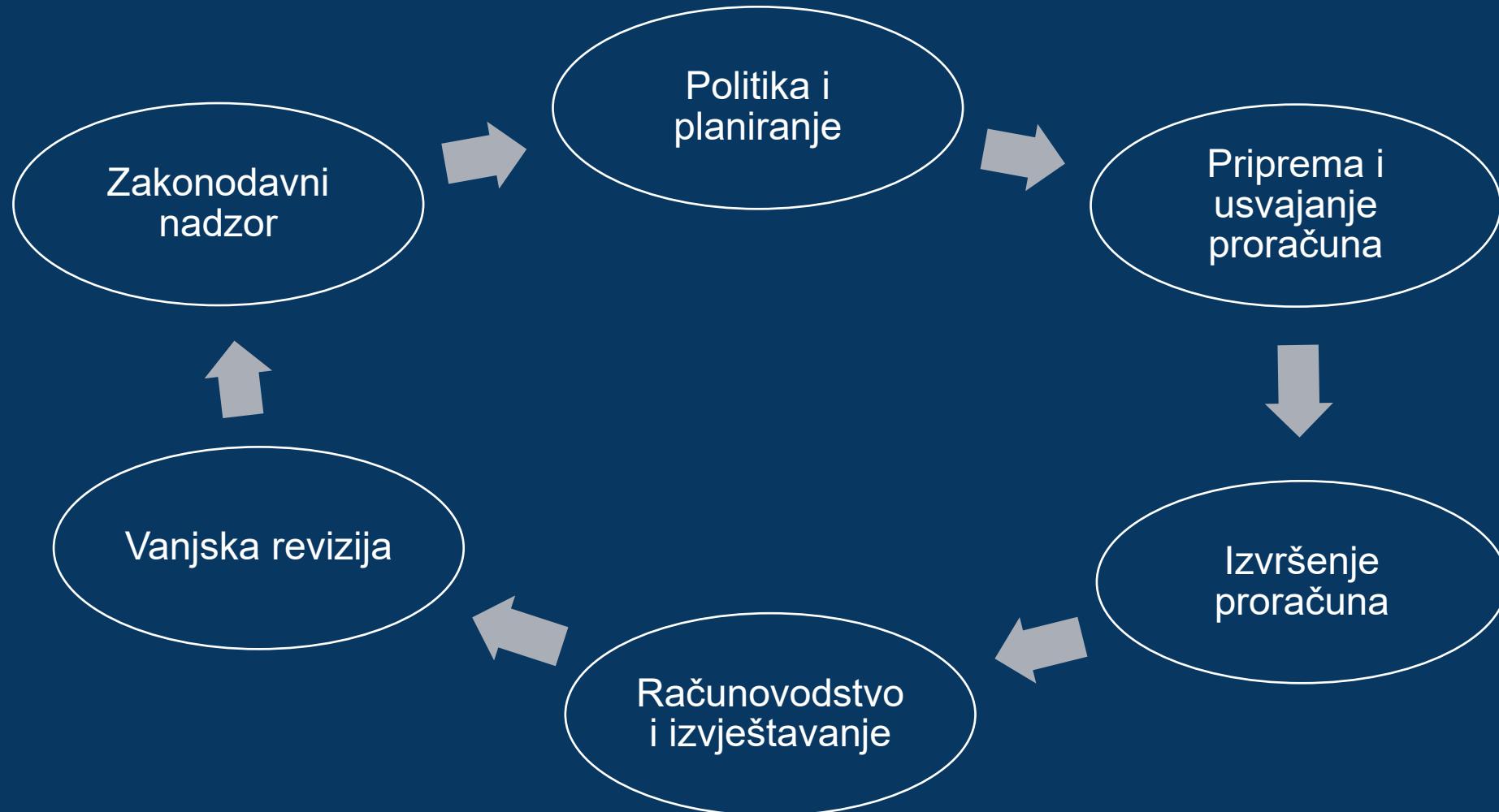
# Obuhvat javnog sektora



**Mogućnosti u sektorima:**

Zdravstva,  
obrazovanja,  
infrastrukture, lokalne  
samouprave

# Mogućnosti u ciklusu upravljanja javnim financijama



# Zagovaranje: veća transparentnost i odgovornost u javnom sektoru



POINT OF VIEW  
GREATER TRANSPARENCY AND ACCOUNTABILITY  
IN THE PUBLIC SECTOR  
IFAC

- Jako upravljanje i upravljanje javnim financijama
- Ključna uloga računovodstvene profesije u javnom sektoru
- Pripremanje za 2030.

## IFAC-ov poziv na djelovanje G20

### Four Priorities, Two Actions, One Goal

Ubrzati  
održivost i  
uključivost

Ponovno se  
obvezati na  
globalnu  
suradnju

Oduprijeti se  
regulatornoj  
fragmentarnosti

Fokusirati se na  
transparentnost  
i integritet  
javnog sektora

Poduprijeti inicijativu  
Zaklade IFRS-a za  
standarde održivosti

Biti predvodnik u  
upravljanju javnim  
financijama

*CILJ: Održivija, uključivija i prosperitetnija  
privreda i društvo*

# Edukacija edukatora (engl. train the trainer)



Edukacija edukatora: Uvod u IPSAS-e | IFAC

# Podupiranje jačih kapaciteta za PFM i odgovornost

## PATHWAYS TO ACCRUAL

- Nova digitalna platforma s praktičnim smjernicama i resursima koji pokrivaju:
  - ✓ pregled širih konteksta reforme
  - ✓ razne puteve prelaska na obračunsko računovodstvo
  - ✓ glavne zadatke u primjeni obračunskog računovodstva
  - ✓ smjernice za jačanje kapaciteta
- Pokrenuta 28. veljače/februara 2022.

Platformi možete pristupiti ovdje:  
<https://pathways.ifac.org>

**Pathways to Accrual**

**A TRAINING FRAMEWORK**

*Introduction*

1. The migration to IPSAS represents a fundamental change in the way in which public sector entities will report their financial performance and financial position. There are three groups of people who will be affected by this change:

- (a) Accountants and other finance staff;
- (b) Those who input data to the system or provide other information as part of the reporting process; and
- (c) Those who receive and use the financial reports.

Each group has different a different role and, therefore, different training requirements, although all groups are likely to need IT training.

*Accountants and Finance Staff*

2. Not all of the skills and competencies required of someone working in a public sector finance function can be learned through a professional qualification. Public sector finance staff (not just the qualified or trainee accountants) need focused training that:

- (a) Considers the extent to which the current syllabi offered by any public sector training institutes are relevant to what actually happens (or should happen) in the public sector and recommendations made for any necessary changes;
- (b) Ensures that ethics, corporate governance and finance for non-finance managers (at an appropriate level) are covered;
- (c) Considers links between any government accounting courses and what some of the officials might have learned in tertiary education and so whether there is scope for an exemptions policy;
- (d) Covers IT training;
- (e) Factors in any separate training requirements for middle managers and for the senior public service;
- (f) Envisages how other stakeholders can play a key role in developing this training capacity and how to capacitate those stakeholders if necessary; and
- (g) Thinks about the differing as well as the identical needs of finance staff, external audit (perhaps both from the Office of the Auditor General and the private sector firms) and internal audit.

3. The program oversight management team could usefully also consider:

- (a) How e-based learning can be used, particularly in thinking about ways in which to ensure that issues and solutions arising from the work with any pilot cadre can be shared with all other entities during the migration phase and thereafter as new issues arise;
- (b) The needs of internal and external auditors, who might be expected to play a key role in ensuring that the existing issues are resolved in, considering processes and procedures instructions, and in reviewing progress against key delivery milestones.

4. Experts such as engineers, surveyors, HR managers, actuaries, lawyers, procurement experts, and taxation experts need to be involved in developing the relevant areas of accounting guidance. It is

IFAC  
Building Capacity – Planning the Reform – Meeting Training Needs

Resursi u PDF formatu  
koji se mogu preuzeti

**Definitions** **Resources**

Resources are non-authoritative and should not be used in place of the standard.

**GENERAL**

**Links**

**2021 HANDBOOK OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING PRONOUNCEMENTS**

**SPECIFIC**

**PDFs**

Accrual accounting is for the public sector too: A perspective for Arab central governments  
3.71 mb

High-Level Guide on Benefits of Public Sector Accrual Accounting  
355.31 kb

Implementing Accrual Accounting in the Public Sector  
474.19 kb

# Pathways to Accrual („Putovi prema obračunskom računovodstvu”): opća struktura

- Širi kontekst reforme
- Upravljanje
- PFM okvir
- Provedbena strategija
- Jačanje kapaciteta
- Računovodstveni standardi i politike
- Pitanja na razini subjekta



<https://pathways.ifac.org>

# IAESB-ove smjernice

- Ilustrativni primjer: Oblikovanje ishoda učenja za kurikulume namijenjene ispunjavanju potreba za računovodstvo u javnom sektoru
- Provedbene smjernice: Ilustrativni ishodi učenja za kurikulume namijenjene računovodstvu u javnom sektoru

## ILLUSTRATIVE EXAMPLE: DESIGNING LEARNING OUTCOMES FOR CURRICULA THAT MEET PUBLIC SECTOR ACCOUNTANCY

*The imperative for focus on public sector accounting*

It has been identified that most governments currently prepare financial reports on a cash accounting basis. This is expected to change dramatically in the very near future. By 2023, it is forecast that 65% of governments will report on an accruals accounting basis, up from 25% today. Similarly, some 73% of those accrual based reports will be based on International Public Sector Accounting Standards (IPSAS), up from 51% today.<sup>1</sup>

This fundamental transformation poses tremendous challenges and opportunities for accountancy education: current and aspiring professional accountants need to be trained now to meet the anticipated demand for the unique knowledge, competencies and expertise required for high-quality implementation of robust and evolving public sector accounting in an increasingly complex environment. Ultimately, sound public financial management rests on the ability to meet these demands.

There are also significant benefits to all accounting professionals being trained in both public and private sector competencies. It enhances their ability to address situations of interaction between the sectors (for example as service providers or through public private partnerships). It also promotes their mobility between job markets and thus their general employability.

*How does the professional accountancy education world begin to prepare?*

The IAESB has developed this implementation support material as well as the companion document 'Illustrative Learning Outcomes for the Public Sector Accountancy Curricula'. Together, these documents illustrate how the implementation of International Education Standards (IESs) may be adapted to create curricula that cater to the needs of professional accountants in the public sector.

This illustrative material is grounded in the Learning Outcomes approach which "embodies the idea that learning and development experiences are most effective when based on what the individual needs to demonstrate"<sup>2</sup>. It uses IES 2, *Initial Professional Competence – Technical Competence* as a base as that helps establish the common ground. However, significant differences also exist between the private sector and the public sector in regard to technical competence. Therefore, the document also identifies enhancements that may be considered in the preparation of related public sector curricula that may either be integrated into existing qualification frameworks or used towards stand-alone qualifications or post-qualification specialization). As such, it addresses the design element of the Learning Outcomes approach in the context of public sector accountancy.

Research and engagement with key public sector stakeholders including AFROSAI-E, INTOSAI and IPSASB has substantiated the approach proposed in the document. It should also be noted that while

# Regionalni pristup

- Afrička inicijativa za profesionalizaciju
  - Razvoj generičkog sadržaja za Afriku
  - Tri ciljane publike
    - Dužnosnici
    - Profesionalni računovođe
    - Studenti
  - Povezana sa širim pristupom jačanju kapaciteta
  - [Kliknite ovdje za više informacija](#)



# Ključna razmatranja iz smjernica Konfederacije azijskih i pacifičkih računovođa (CAPA)

- U CAPA-inim smjernicama Professional Qualification („Profesionalne kvalifikacije“) utvrđeno 8 stupova bitnih za sve PK-ove (obrazovanje, nastavni materijali, vještine, rukovodstvo, marketing, ulaz i izlaz, nastavni plan i program, ispit)
- U CAPA-inim smjernicama Extending activities into the public sector („Proširenje aktivnosti na javni sektor“) opisani razni mehanizmi uključivanja javnog sektora u kvalifikacije
- U CAPA-inim smjernicama Accounting Technician, (AT) („Računovodstveni tehničar“) istaknuta važnost AT-ova u javnom sektoru



# Iskustvo PAO-a u Federaciji BiH

- PAO koji pruža sveobuhvatne usluge
- 21 % članova iz javnog sektora
- Profesionalno kvalificirani:
  - voditelji odjela
  - viši rukovoditelji
- Početni profesionalni razvoj – neutralan
- Osnovne kompetencije (tehničke i bihevioralne)
- Dodatne kompetencije

# Iskustvo PAO-a u Federaciji BiH

- Usmjerenost na sadržaj KPR-a
- Razne edukacije u skladu sa sveobuhvatnim programom reformi
- Usavršavanje državnih službenika na finansijskim položajima
- Podupiranje razvoja AT-ova
- Etički nadzor
- Razvoj i učestalo ažuriranje okvira kompetencija za održavanje relevantnosti profesionalnih kvalifikacija i KPR-a

# Pitanja i odgovori





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