



Nature of Pathway (Option A, B, or C)	Option C
Members of Educational Pathway Committee	
Identified Constraints and Challenges	Availability of practical materials
Next steps	Certification/qualification system development



Technician	University Bachelor Level	University Master Level
<p>Accounting Technician programs are not available in Armenia</p>	<p>Courses are organized in Armenian State University of Economics. The topic of course is “Accounting fundamentals of the public sector organizations” which is taught in the Accounting and Taxation specialization.</p>	<p>Advanced level public sector courses are also held in Armenian State University of Economics. The topic of course is “Public accounting issues” which is taught in the Accounting and Taxation specialization.</p>

Public Sector Accounting Education Pathway



Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>The Association of Accountants and Auditors of Armenia (AAAA) periodically organizes professional education programs specific to the public sector. Participation requires fee but for AAAA members there is a 50% discount.</p>	<p>Training concerning Public Sector Accounting are organized by Ministry of Finance, but not in a regular basis.</p>	<p>Currently there is no developed qualification system.</p>	<p>In accordance with the law on Accounting of Public Sector Organizations of the Republic of Armenia MOF should provide the accountants with trainings and Continuing Professional Development system availability. But currently there is no developed system.</p>