

# BELARUS

## PUBLIC SECTOR ACCOUNTING EDUCATION PATHWAY



0

<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), and universities; External consultants
Identified Constraints and Challenges	Lack of specialized training programs in universities for accountants in public sector
Next steps	Research on necessity of certification of professional accountants in public sector in line with international good practice

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1

Technician	University Bachelor Level	University Master Level
<p><b>Current status:</b></p> <p><b>Providers</b> - State secondary special educational institution (college)</p> <p><b>Programs</b> - specialty "Finance", specialization "Budget and budget accounting" (six semesters)</p> <p><b>Purpose</b> - Primary Accounting Secondary Education</p> <p><b>Education Level</b> - beginner</p> <p><b>Student Profile</b> – Secondary education</p> <p><b>Goal:</b> Same, no changes</p>	<p><b>Current status:</b></p> <p><b>Providers</b> - Belarusian State Economic University</p> <p><b>Programs</b> - specialty "Finance", specialization "Budget and budget accounting" (six semesters)</p> <p><b>Purpose</b> - Primary Accounting Higher Education, Bachelor Level – intermediate</p> <p><b>Student profile</b> - secondary special education</p> <p><b>Goal:</b> Same, no changes</p>	<p><b>Current status:</b></p> <p><b>Providers</b> - Belarusian State Economic University</p> <p><b>Programs</b> - specialty "Finance", specialization "Budget and budget accounting" (six semesters)</p> <p><b>Purpose</b> - Primary Accounting Higher Education Second Stage, Master Level - Advanced</p> <p><b>Student Profile</b> – Higher education</p> <p><b>Goal:</b> Same, no changes</p>

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2

Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>PAOs are not involved in professional development of accountants in public sector</p>	<p>Training of accountants in public sector is not provided at government level</p>	<p><b>Current status:</b> Certification on PSA does not exist;</p> <p><b>Goal:</b> Option of PSA certification introduction is being researched</p>	<p><b>Current status:</b> <b>Providers</b> - State Educational Institution "Center for Advanced Studies of Executives and Specialists of the Ministry of Finance of the Republic of Belarus"</p> <p><b>Programs</b> - Educational advanced training program (minimum 46 academic hours), at least once every five years</p> <p><b>Objective</b> - Maintain and improve professional competencies</p> <p><b>Level</b> - Advanced</p> <p><b>Student profile</b> – accountants in budget institutions</p>