

Republic of Croatia



1

Nature of Pathway (Option A, B, or C)	Option A
Members of Educational Pathway Committee	Internal and External Experts (State Level, Local Government Level and Public Companies)
Identified Constraints and Challenges	
Next steps	<p>When the European Commission decides to introduce European Public Sector Accounting Standards (EPSAS), the same will be mandatory for all Member states.</p> <p>Possible activities are:</p> <ul style="list-style-type: none">- determine the users of EPSAS;- In that case, accountants in the public sector, budgetary inspectors, auditors of the State Audit Office, internal auditors and managers would need to undergo a specialized training. <p>Article 98 of the Budget Act prescribes the possibility of enforcing International Accounting Standards.</p>

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2

Technician	University Bachelor Level	University Master Level
<p>Secondary school (example: Druga ekonomska škola Zagreb)</p> <p>Courses: accounting; non-profit accounting</p> <p>Goals: understanding and application of knowledge, skills and development of independence and accountability necessary for accounting tasks performance in the field of non-profit accounting (http://ss-druga-ekonomska-zg.skole.hr)</p>	<p>Faculty of economics and business Zagreb http://www.efzg.unizg.hr/</p> <ul style="list-style-type: none">- Accounting- Managerial accounting- Analysis of financial statement <p>TODAY</p> <p>Integrated undergraduate and graduate university study programme</p> <ul style="list-style-type: none">- Accounting I - year 2- Accounting II - year 3- Non-profit accounting - year 4 - obligatory course for module Accounting and auditing and elective course for other modules- Governmental auditing - year 5 - obligatory course for module Accounting and auditing and elective course for other modules <p>GOALS: to introduce and improve specific knowledge on public sector accounting and auditing</p>	<p>Faculty of economics and business Zagreb</p> <ul style="list-style-type: none">- Non-profit accounting- Governmental auditing- Other courses from the field of accounting

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Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>1. Računovodstvo i financije - RiF</p> <ul style="list-style-type: none"> ➤ Budget system, State accounting, Content and application of chart of accounts, Business results and financial reports, Fiscal responsibility, Planning and monitoring of the public procurement execution, Wages and other material rights <p>➤ TEB</p> <ul style="list-style-type: none"> ➤ Introduction to Budgeting, State accounting, Treasury business, Payment instruments and payment transactions, Stocktaking, Budget planning, Statement of Fiscal Responsibility, Salaries and other benefits/income in the budget system <p>➤ Tim 4 Pin</p> <ul style="list-style-type: none"> ➤ Budget Characteristics and Budget Processes, Accounting – examples of posting business events, Financial reporting 	<p>Ministry of Finance (State Treasury) - Training program:</p> <ul style="list-style-type: none"> ➤ provides education related to preparation / execution / accounting / financial reporting of the budget (after the changes are made in the regulatory framework), ➤ prepares instructions, guidelines for processes from the budget cycle <p>Public school for public administration - Training program topic:</p> <ul style="list-style-type: none"> ➤ Managerial and cost accounting in the public sector ➤ Linking strategic plan with the financial plan and organizational structure ➤ Local treasury in the function of financial management and control in the public sector ➤ Fiscal responsibility and internal control system ➤ Performing on-the spot controls at the end-users of the budget transfers 	<p>Certificate of attendance</p>	<p>Yes, but it's not mandatory. Based on the budgetary user's interest</p>