



Nature of Pathway	Continuous staff training. From 2016, training for public sector accountants is organized, organized by the Ministry of Finance in cooperation with the Personnel Administration of Montenegro and the CEF from Ljubljana, and according to the CIPFA Institute program from Great Britain
Members of Educational Pathway Committee	Ministry of Finance and Human Resources Management
Identified Constraints and Challenges	Moving from a modified cash basis, according to which accounting records are currently kept, to accounting accounting. Training of staff, passing laws and by-laws
Next steps	Adoption of the Law on Public Sector Accounting, adoption of bylaws, implementation of regulations



Technician	University Bachelor Level	University Master Level
<p>Vocational training or professional training can be provided by organizing courses, certification / diploma programs. Trainees attend a certain course, depending on the level of education they hold (level of high school or university degree).</p>	<p>Introduction of new directions at the universities, with the goal of better education of future staff. Introduction of new curricula into existing accounting curricula that would be in line with International Education Standards, such as:</p> <ul style="list-style-type: none">• IPSAS basics• Introduction to Public Finance Management• Fundamentals of Budgeting and Management Accounting• State Structure and Institutions	<p>The development of Masters programs focusing on International Public Sector Accounting Standards.</p>



Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification	Continuing Professional Development
<p>(The trainings currently organized are not relevant to the public sector)</p>	<p>Comprehensive, structured training and education for employees, tailored to specific requirements for work at different levels of competence and responsibility. Possibility of combining learning in classroom / lectures and practical training of employees at the workplace. Training can rely on the knowledge and skills that have been achieved through prior education.</p>	<p>Organization of training and certification of employees that is harmonized with accounting accounting.</p>	<p>Providing continuous training and personnel development to maintain the highest level of professionalism. A combination of training organized by the state, seminars organized by recognized accounting organizations, and the like.</p>