



Key issues in Accounting Reform for TCOP Member Countries – Revisiting Skopje

Tbilisi, Georgia
Practical Issues in Relation to Accounting and Reporting in the
Public Sector
12 February 2014



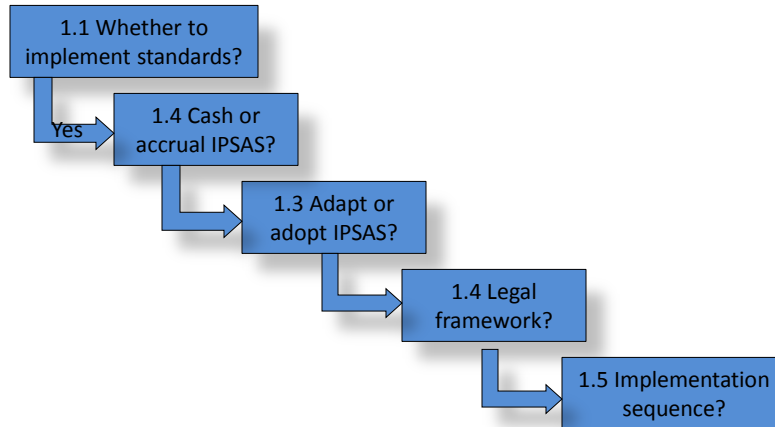
Three Related Themes in Public Sector Accounting Reforms

Accounting Standards in the Public
Sector

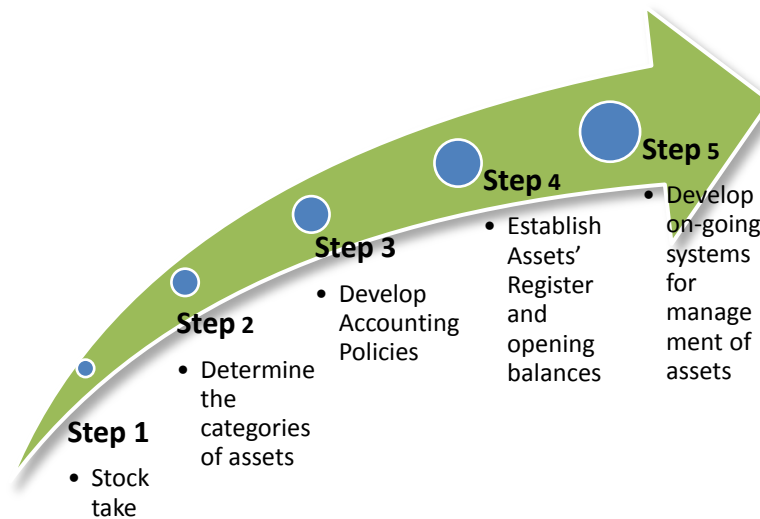
Accounting for Public Assets

Consolidation of Financial Reporting

Accounting Standards Issues



Five Steps in accounting for non-financial assets



Consolidation issues

