

**1. TITLE OF THE CERTIFICATE (HU)**

55 3436 02 SZÁMVITELI SZAKÜGYINTÉZŐ

**2. TRANSLATED TITLE OF THE CERTIFICATE (EN)**ACCOUNTING ASSISTANT  
(THIS TRANSLATION HAS NO LEGAL STATUS)**3. PROFILE OF SKILLS AND COMPETENCES****A typical holder of the certificate is able to:**

- regulate the accounting information system;
- compile and analyse the annual report;
- perform accounting tasks;
- develop accounting policy, perform activities related to the execution and analysis of management tasks;
- apply legal regulations;
- collect, register and provide accounting information and data, perform organisation regulative and analytical tasks, make independent decisions;
- perform audits;
- initiate measures in matters beyond his/her competence.

**4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE**

3614 Chartered Accountant

**(\*) Explanatory notes:**

This document is designed to provide additional information about the specified certificate and does not serve as a legal certificate of vocational qualification. The format of the description is based on the following documents:

Council Resolution 93/C 49/01 of 3 December 1992 on the transparency of qualifications; Council Resolution 96/C 224/04 of 15 July 1996 on the transparency of vocational training certificates, and Recommendation 2001/613/EC of the European Parliament and of the Council of 10 July 2001 on mobility within the Community for students, persons undergoing training, volunteers, teachers and trainers.

More information on transparency is available at: <http://europass.cedefop.europa.eu/>

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## 5. OFFICIAL BASIS OF THE CERTIFICATE

|  |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
|--|---|---|---|---|---|-------------------------------------|------|--|---|------------------|---|-------------------------|------|--------------|---|-------------------------|---|-----------------|---|-----------------------------------|---|---|--|--|--|-----------------|---|-------------------------|---|-------------------------------------|---|
| <p><b>Name and status of the institute issuing the certificate</b></p>   | <p><b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b></p> <p>In the case of vocational qualifications belonging to the competence of the Ministry of Finance (PM), a vocational qualification-related independent professional committee commissioned by the PM</p>   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <p><b>Level of the certificate (national or international)</b></p> <p><b>Level of vocational qualification according to the National Qualification Register:</b><br/>55 Higher level vocational qualification based on the baccalaureate.</p> <p><b>ISCED97 code:</b><br/>5B</p>   | <p><b>Grading scale / Pass requirements</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Five -grade:</td> <td style="width: 10%; text-align: center;">5</td> <td style="width: 75%;">excellent</td> </tr> <tr> <td></td> <td style="text-align: center;">4</td> <td>good</td> </tr> <tr> <td></td> <td style="text-align: center;">3</td> <td>satisfactory</td> </tr> <tr> <td></td> <td style="text-align: center;">2</td> <td>pass</td> </tr> <tr> <td></td> <td style="text-align: center;">1</td> <td>fail</td> </tr> </table> <p>Vocational qualification examination after the completion of vocational training</p> <p>Parts of the examination: - Vocational theory<br/>- Vocational practice</p> <p>A successful vocational qualification examination requires a pass grade both in vocational theory and practice.</p>   | Five -grade:                                  | 5 | excellent   |   | 4                                   | good |  | 3 | satisfactory     |   | 2                       | pass |              | 1 | fail                    |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Five -grade:   | 5   | excellent                                     |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
|  | 4   | good  |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
|  | 3   | satisfactory                                  |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
|  | 2   | pass  |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
|  | 1   | fail  |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <p><b>Certificate number:</b><br/>PT K</p> <p><b>Serial number:</b><br/>123456</p> <p><b>Certificate issue date:</b><br/>2023.09.14</p>  | <p><b>Description of vocational theoretical and practical subjects and their grades according to the five-grade scale</b></p> <p><b>1. Grades of vocational theoretical examination subjects</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>Topics/subjects of written examination</b></td> </tr> <tr> <td style="width: 80%;">Business Economy Accounting Organisation Audit Skills</td> <td style="width: 20%; text-align: center;">5</td> </tr> <tr> <td><b>Grade of Written Examination</b></td> <td style="text-align: center;">5</td> </tr> <tr> <td colspan="2"><b>Topics/subjects of oral examination</b></td> </tr> <tr> <td>Business Economy</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Accounting Organisation</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Audit Skills</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Accounting and Analysis</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Cash Management</td> <td style="text-align: center;">5</td> </tr> <tr> <td><b>Grade of Vocational Theory</b></td> <td style="text-align: center;">5</td> </tr> <tr> <td colspan="2"><b>2. Assessment of vocational practical preparedness</b></td> </tr> <tr> <td colspan="2"><b>Subjects of practical examination</b></td> </tr> <tr> <td>Cash Management</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Accounting and Analysis</td> <td style="text-align: center;">5</td> </tr> <tr> <td><b>Grade of Vocational Practice</b></td> <td style="text-align: center;">5</td> </tr> </table> | <b>Topics/subjects of written examination</b> |   | Business Economy Accounting Organisation Audit Skills | 5 | <b>Grade of Written Examination</b> | 5    | <b>Topics/subjects of oral examination</b> |   | Business Economy | 5 | Accounting Organisation | 5    | Audit Skills | 5 | Accounting and Analysis | 5 | Cash Management | 5 | <b>Grade of Vocational Theory</b> | 5 | <b>2. Assessment of vocational practical preparedness</b> |  | <b>Subjects of practical examination</b> |  | Cash Management | 5 | Accounting and Analysis | 5 | <b>Grade of Vocational Practice</b> | 5 |
| <b>Topics/subjects of written examination</b>  |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Business Economy Accounting Organisation Audit Skills  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>Grade of Written Examination</b>  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>Topics/subjects of oral examination</b>   |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Business Economy   | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Accounting Organisation  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Audit Skills   | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Accounting and Analysis  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Cash Management  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>Grade of Vocational Theory</b>  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>2. Assessment of vocational practical preparedness</b>  |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>Subjects of practical examination</b>   |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Cash Management  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| Accounting and Analysis  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <b>Grade of Vocational Practice</b>  | 5   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <p><b>Access to next level of education/training</b></p> <p>To accredited higher education linked to baccalaureate or to education with the purpose of obtaining OKJ vocational qualification based on completed higher education</p>  | <p><b>International agreements</b></p>  |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <p><b>Other information concerning the vocational training process</b></p>   |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |
| <p><b>Legal basis</b></p> <p>Act LXXVI of 1993 on vocational training,<br/>Decree 27/2001 (VII. 27.) OM of the Minister of Education on the amendment of Decree 7/1993 (XII. 30.) MüM of the Minister of Labour on the National Qualifications Register,<br/>Decree 26/2001 (VII. 27.) OM of the Minister of Education on the general rules and rules of procedure of vocational examinations,<br/>Decree 20/1998. (VII.22.) of the Ministry of Finance (PM) on vocational and examination requirements of accounting assistant qualifications (Appendix 3).</p> |   |   |   |   |   |                                     |      |  |   |                  |   |                         |      |              |   |                         |   |                 |   |                                   |   |   |  |  |  |                 |   |                         |   |                                     |   |

## 6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

| Description of vocational education and training received           | Percentage of total programme % | Duration (hours/weeks/months/years) |
|---|---------------------------------|-------------------------------------|
| School-/training centre-based                                       | Theory: 35 % Practice: 65 %     |                                     |
| Workplace-based   |                                 |                                     |
| Accredited prior learning   |                                 |                                     |
| Total duration of the education/training leading to the certificate |                                 | 2 years                             |

### Entry requirements:

- baccalaureate
- Precondition of admission to professional examination:
- Full accomplishment of the requirements of curriculum at the examination organiser, or at the sub-contracted training institution.

### Further information:

#### MANDATORY VOCATIONAL THEORETICAL SUBJECTS

Basic and mandatory vocational modules:

|  |                  |
|--|------------------|
| Mathematics for Economic Studies                     | 100 hours        |
| Statistics   | 100 hours        |
| Business Economy                                     | 100 hours        |
| Economics  | 100 hours        |
| Basics of Law  | 100 hours        |
| Organisation of Undertakings                         | 100 hours        |
| Computer skills                                      | 100 hours        |
| Economic IT  | 100 hours        |
| Behaviour culture                                    | 100 hours        |
| Development of Skills and Personality                | 100 hours        |
| Employment Market Skills, Work Performance Technique | 100 hours        |
| Basic Finances and Banking                           | 100 hours        |
| Finances of Undertakings                             | 100 hours        |
| Banking Transactions                                 | 100 hours        |
| Accounting   | 100 hours        |
| Analysis-Audit-Controlling                           | 100 hours        |
| Foreign language                                     | 100 hours        |
| Total  | 100 hours        |
| Special modules:                                     |                  |
| Insurance Skills                                     | 100 hours        |
| Accounting Settlements                               | 100 hours        |
| Organising Accounting                                | 100 hours        |
| EU-Studies   | 100 hours        |
| International Finance                                | 100 hours        |
| Total  | 100 hours        |
| Mandatory Elective Course                            | 100 hours        |
| <b>GRAND TOTAL</b>                                   | <b>100 hours</b> |

Continuous vocational practice after the first year(42 working days)

#### MANDATORY VOCATIONAL PRACTICAL SUBJECTS

Filled in by the exam organiser.

### Further information (including the description of the national grading method):

The basis of the grading system is a list of vocational and examination requirements compiled in accordance with uniform criteria and structure, issued in the form of legal regulation that includes the following:

- identification number and description of the vocational qualification as specified in OKJ and the relevant FEOR number,
- school and vocational prequalification required for the start of the training, aptitude and vocational competence requirements and prescribed practice,
- the most typical occupation or activity accessible to the holder of the vocational qualification certificate, the short job description, and the list of related vocational qualifications,
- the duration of the training required for the vocational qualification; maximum number of hours; the ratio of theoretical and practical training; the number of vocational training classes in the vocational training school; the duration of initial training period; the possibility of organising a grade examination assessing the efficiency of practical training,
- occupational requirements of vocational qualification,
- requirements pertaining to vocational examination.

The vocational and examination requirements will be classified by the occupational group committees of the National Qualification Register (OKJ) and by the National Council for Vocational Training, and subsequently they will be issued in the form of legal regulations.

Vocational and examination requirements are available at: <http://www.nive.hu>

This certificate supplement was prepared on the basis of the instruction for filling in the Certificate Supplement published on the homepages of the National Reference Point and the National Europass Centre.

**National Reference Point – NSZFH – <http://nrk.nive.hu>**

Head of Examination Organiser:

Issue date: 2023.09.14

**SEAL**

SAMPLE