

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

55-344-05 IFRS mérlegképes könyvelő

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

- interpret and apply the logic and terminology of IFRS in practice;
- recognise the properties of compiling consolidated financial reports according to IFRS and Act C of 2000;
- identify and calculate the differences and effects of the Hungarian and the IFRS accounting regulation;
- carry out the required consolidation steps;
- comply with the classification, presentation and evaluation rules according to IFRS;
- extract from the accounting information system the information and data required for financial reports according to IFRS and generate any missing data;
- independently process and complete the IFRS data supply tables;
- compile the report according to IFRS.

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

3614 Bookkeeper
3611 Financial administrator (except for administrator in financial institutions)
3652 Tax and duties administrator
3654 Administrator responsible for issuing authority permits
4121 Accountant (analyst)
4122 Payroll clerk
4131 Stocks and materials registrar
1411 Accounting and financial services branch manager
2513 Auditor, accountant, external accountant
2514 Controller
2521 Corporate governance analyst, organiser

(*) 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>Name and status of the institute issuing the certificate</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate</p> <p>Ministry for National Economy</p>																
<p>Level of the certificate (national or international)</p> <p>Level of vocational qualification according to the National Qualification Register: 55 advanced vocational qualification add-ons, which are based on vocational qualifications requiring the completion of the secondary school leaving exam and may be obtained primarily in formal education</p> <p>ISCED2011 code: 4</p> <p>NQF level:</p> <p>EQF level:</p>	<p>Grading scale / Pass requirements</p> <p>Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail</p>																
<p>Certificate number: PT K</p> <p>Serial number: 123456</p> <p>Certificate issue date: 2023.10.02</p>	<p>Results achieved at the examination and their proportion expressed in percentage in the complex mark</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Central written examination</td> <td style="width: 45%;">Other practical issues in addition to the IFRS concept and the preparation of the the consolidated report</td> <td style="width: 10%; text-align: center;">5</td> <td style="width: 20%; text-align: center;">30.00</td> </tr> <tr> <td>Oral examination</td> <td>Knowledge in the language and terminology of IFRS</td> <td style="text-align: center;">5</td> <td style="text-align: center;">30.00</td> </tr> <tr> <td>Central practical examination</td> <td>Preparing a consolidated report according to IFRS</td> <td style="text-align: center;">5</td> <td style="text-align: center;">40.00</td> </tr> <tr> <td colspan="2">Result achieved at the complex vocational examination, expressed in grades.</td> <td style="text-align: center;">5</td> <td></td> </tr> </table>	Central written examination	Other practical issues in addition to the IFRS concept and the preparation of the the consolidated report	5	30.00	Oral examination	Knowledge in the language and terminology of IFRS	5	30.00	Central practical examination	Preparing a consolidated report according to IFRS	5	40.00	Result achieved at the complex vocational examination, expressed in grades.		5	
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<p>Access to next level of education/training</p> <p>To higher education</p>	<p>International agreements</p>																
<p>Other information concerning the vocational training process</p>																	
<p>Legal basis</p> <p>Act CLXXXVII of 2011 on Vocational Training Professional and examination requirements specified in Decree No. 12/2013 (28 March) of the Ministry for National Economy.</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: 50 % Practice: 50 %	
Workplace-based		
Accredited prior learning		
Total duration of the education/training leading to the certificate		360 hours

Entry requirements:

- Secondary school leaving examination
- 55 344 07 Chartered certified accountant for businesses

Vocational requirement modules:

10792-12 Interpreting the conceptual framework of the International Financial Reporting Standards (IFRS)

10793-12 Applying the assessment and presentation properties of the International Financial Reporting Standards (IFRS)

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: 2023.10.02

SEAL