

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

55-344-07 Vállalkozási mérlegképes könyvelő

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

- take part in compiling consolidated reports, apply laws necessary for the performance of tasks at hand;
- perform tasks related to cash flow;
- prepare and deliver investment and financing related decisions;
- assess the financial situation of businesses;
- apply tax laws, compile tax returns and engage in pertaining tax control tasks;
- apply the regulations of the Accounting Act, compile the accounting policy and other required accounting rules of businesses and the system of accounts of businesses;
- keep ledger and analytical records;
- compile reports and annual reports of businesses;
- apply specific regulations concerning assessment;
- develop the cost-accounting systems of businesses;
- perform accounting tasks related to the foundation, transformation, liquidation and dissolution of businesses;
- use computer software packages for his/her work;
- take part in the design of information systems of ledgers and analytical databases and subsystems;
- analyse the operation of businesses, explore cause-and-effect relationships;
- analyse resource management practices;
- take part in the performance of tasks related to ownership control and internal audits.

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

3614 Bookkeeper  
3611 Financial administrator (except for administrator in financial institutions)  
4114 Data entry and encryption associate  
4121 Accountant (analyst)  
4122 Payroll clerk  
4131 Stocks and materials registrar

**(\*) 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>Ministry for National Economy</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> 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><b>ISCED2011 code:</b> 4</p> <p><b>NQF level:</b> 4</p> <p><b>EQF level:</b> 4</p>	<p><b>Grading scale / Pass requirements</b></p> <p>Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail</p>																
<p><b>Certificate number:</b> PT K</p> <p>Serial number: 123456</p> <p><b>Certificate issue date:</b> 2023.10.02</p>	<p><b>Results achieved at the examination and their proportion expressed in percentage in the complex mark</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Central written examination</td> <td style="width: 40%;">accounting tasks</td> <td style="width: 10%;">5</td> <td style="width: 30%;">30.00</td> </tr> <tr> <td>Oral examination</td> <td>performance of accounting, analytical and audit tasks</td> <td>5</td> <td>30.00</td> </tr> <tr> <td>Central practical examination</td> <td>practical tasks related to analytical, audit and tax related knowledge</td> <td>5</td> <td>40.00</td> </tr> <tr> <td colspan="2">Result achieved at the complex vocational examination, expressed in grades.</td> <td>5</td> <td></td> </tr> </table>	Central written examination	accounting tasks	5	30.00	Oral examination	performance of accounting, analytical and audit tasks	5	30.00	Central practical examination	practical tasks related to analytical, audit and tax related knowledge	5	40.00	Result achieved at the complex vocational examination, expressed in grades.		5	
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<p><b>Access to next level of education/training</b></p> <p>To higher education</p>	<p><b>International agreements</b></p>																
<p><b>Other information concerning the vocational training process</b></p> <p>if holding a certificate of higher education, the following jobs can typically be taken on completion of the vocational training programme 1411 Head of financial and accountancy units 2513 Auditor, accountant, external accountant 2514 Controller 2521 Corporate governance analyst, organiser</p>																	
<p><b>Legal basis</b></p> <p>Act CLXXXVII of 2011 on Vocational Training Decree 27/2012 (27 August) of the Minister for National Economy on the professional and examination requirements of vocational qualifications falling within the competence of the Minister 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: 60 % Practice: 40 %	
Workplace-based		
Accredited prior learning		
Total duration of the education/training leading to the certificate		480 hours

**Entry requirements:**

- Secondary school leaving examination

**Vocational requirement modules:**

- 10773-12 Legal tasks in practice
- 10774-12 Performance of financial tasks
- 10775-12 Performance of taxation-related tasks
- 10788-12 Performance of accounting-related organisational tasks
- 10789-12 Performance of analytical and audit-related tasks
- 10808-12 Accounting tasks in practice
- 10809-12 Financial and managerial tasks in practice

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**