

**1. TITLE OF THE PROFESSION**

04115005 Államháztartási mérlegképes könyvelő

2. TRANSLATED TITLE OF THE PROFESSIONChartered certified accountant (public budget)
(THIS TRANSLATION HAS NO LEGAL STATUS)**3. PROFILE OF SKILLS AND COMPETENCES**

- is able to carry out tasks relating to accounting services;
- understands the legislative environment concerning public budget bodies and is able to apply it in practice;
- is able to take part in operating an organisation, work in the professional team, make suggestions;
- compiles the accounting policy and rules of the public budget organisation, taking into account management characteristics;
- sets up the system of necessary analytical records and ensures regular reconciliation and audit for the general ledger;
- in the course of bookkeeping, performs the tasks related to the financial and budgetary accounting approach;
- carries out accounting, bookkeeping and tax returns using IT applications;
- compiles special reports specific to the business sector (e.g. balance sheet, treasury report);
- compiles the budgetary report of the public budget organisation;
- interprets, manages, and processes financial and accounting records, documents, contracts generated by the organisation;
- liaises with authorities, supervisory bodies and governing bodies, knows the basic rules of procedure, organises and ensures the provision of necessary information to them;
- understands the goal and essence of various controlling processes, is able to assist in their implementation;
- takes part in the development of the organisation's processes, assesses emerging risks, formulates recommendations to mitigate them (including interior audit, ex post management audit);
- carries out and organises the tasks relating to bookkeeping services;
- is open to technical and economic development;
- is able to comply with data management and IT security standards and to respect professional and business confidentiality.

4. CLASSIFICATION OF THE VOCATIONAL TRAINING ACCORDING TO THE ISCED FIELDS OF EDUCATION AND TRAINING (ISCED-F)

0411 Accounting and taxation

(*) Explanatory notes:

¹ In the original language. | ² The translation of the designation is provided for information purposes only. | ³ Fill it out if necessary. The certificate supplement provides additional information on the qualification but have no legal value in itself. The format of the description is in conformity with Decision (EU) 2018/646 of the European Parliament and of the Council of 18 April 2018 on a common framework for the provision of better services for skills and qualifications (Europass) and repealing Decision No 2241/2004/EC.

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5. OFFICIAL BASIS OF THE CERTIFICATE

Name and status of the authority issuing the certificate	Name and status of the national/regional authority providing accreditation/recognition of the certificate Ministry for Innovation and Technology																		
Level of the certificate (national or international) NQF level: 5 EQF level: 5 Digital Competence Framework level: 6	Grading scale / Pass requirements Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail																		
Certificate number: CXK A Serial number: 123456 Certificate issue date: 2023.12.07	Designation of the theoretical and practical subjects of the vocational qualification examination and their grades according to a five-grade scale <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td colspan="3">written</td> </tr> <tr> <td style="width: 80%;">Regulation of public budget bodies and Accounting and auditing of public budget bodies</td> <td style="width: 10%; text-align: center;">100%</td> <td style="width: 10%; text-align: center;">5</td> </tr> <tr> <td colspan="3">project exercise</td> </tr> <tr> <td>Accounting and auditing of public budget bodies</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">5</td> </tr> <tr> <td colspan="3">Result of the qualification examination</td> </tr> <tr> <td></td> <td style="text-align: center;">100%</td> <td style="text-align: center;">5</td> </tr> </table>	written			Regulation of public budget bodies and Accounting and auditing of public budget bodies	100%	5	project exercise			Accounting and auditing of public budget bodies	100%	5	Result of the qualification examination				100%	5
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Result of the qualification examination																			
	100%	5																	
Access to next level of education/training To higher education	International agreements																		
Other information concerning the vocational training process Section 151 (1) of Act C of 2000 on Accounting, Government Decree No 93/2002 (V.5.) on the registration of accounting service providers																			
Legal basis Government Decree 319/2020 (VII. 1.) on the amendment of Government Decree 12/2020 (II. 7.) on the Implementation of the Vocational Education and Training Act, Government Decree 11/2020 (II. 7.) on the Implementation of the Act on Adult Education, Government Decree 292/2023 (VII. 6.) on the amendments to government decrees due to the ex-post impact assessment of the transformation in vocational education and training.																			

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

Description of the sectoral basic training and the theoretical and practical vocational training	Distribution of programme elements in percentage
Total duration of the education/training	240 hours

Entry requirements:

- Education prerequisite: secondary school
- Professional background: 04115002 Chartered certified accountant for businesses VET qualification or 54 344 07 Chartered certified accountant for businesses VET qualification (Government Decree No 150/2012 of 6 July 2012) or 54 344 02 0000 00 00 Chartered certified accountant VET qualification (Government Decree No 133/2010 of 22 April 2010) or 54 344 02 0000 00 00 Chartered certified accountant VET add-on qualification (Ministry of Education Decree No 1/2006 of 17 February 2006) or 54 3436 03 Chartered certified accountant (in business) VET qualification (Ministry of Education Decree No 37/2003 of 27 December 2003) or certified auditor or registered chartered certified accountant

Further information:

WRITTEN EXAMINATION EXERCISES

Complex written task: A) operational characteristics and institutional set-up of public finance organisations; management constraints, scope of tasks to be performed; staffing requirements; internal regulation; operational issues; knowledge of the regularity and expediency of public asset management; tasks relating to internal and external audits. B) accounting and control of public budget bodies, understanding the operating environment, its accounting implications, accounting approaches; approaches to accounting; specificities of assets and their presentation, contents of the balance sheet; rules for the valuation of assets; interpretation and presentation of profit and residual; the content and evaluation of the budget report and other statements in the accounts; keeping general ledger records, the specific features of multiple accounting; the scope and content of analytical records; types of grants and their management; specialities relating closing operations; the preparation, review and forwarding of the budget report and the statutory reports; types, scope and methodology of internal and external audits;

PROJECT EXERCISES

professional discussion, topics: understanding the operating environment and its accounting implications; the prevailing of accounting principles in public budget bodies; approaches to accounting records; the characteristics of assets and their presentation, the content of the balance sheet; specific rules for the valuation of assets; interpretation of the residual and profit, and the specific features and content of the profit and loss account; the content of other statements in the budget report and accounts; keeping general ledger records, the specific features of multiple accounting; the scope and content of analytical records; types of grants and their management; specialities relating to closing operations; the content of budgetary reporting and statutory reports; internal audit requirements and methodology; types, scope and methodology of external audits

You can find more information on the Programme and System Requirements in the following link: <https://ikk.hu>
This certificate supplement was elaborated in accordance with the programme requirements registered by the minister responsible for VET.

National Reference Point: National Office of Vocational Education and Training and Adult Learning; <https://nrk.nive.hu>

Head of Examination Organiser:
Issue date: 2023.12.07

SEAL