

**1. TITLE OF THE PROFESSION**

04115002 Vállalkozási mérlegképes könyvelő

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

- independently and fully perform the accounting tasks of a business;
- draw up the accounting policies and related rules and regulations of a business, taking into account the specificities of the business;
- establish and maintain analytical records and regularly reconcile and check their consistency with the general accounts;
- prepare accounts, books and tax returns in accordance with the legislation in force, using computer software packages and IT applications;
- prepare the accounts of a company;
- carry out electronic administrative tasks related to the tax liabilities of the entity;
- interpret, manage and process the financial and accounting documents, records and contracts of the business;
- liaise with the authorities when necessary, know the basic rules of procedure;
- understand the purpose and essence of the different control procedures and assist in their implementation;
- follow and monitor the technical and economic development of the company, understand and account for corporate processes;
- carry out his/her work in a responsible and accurate manner, ensuring at all times compliance with data protection and IT security standards, and protecting trade secrets.

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: 2024.03.20 | 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%;">Preparation, analysis and audit of financial statements</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>Preparation, analysis and audit of financial statements</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">5</td> </tr> <tr> <td colspan="2">Result of the qualification examination</td> <td style="text-align: center;">100% 5</td> </tr> </table> | written | | | Preparation, analysis and audit of financial statements | 100% | 5 | project exercise | | | Preparation, analysis and audit of financial statements | 100% | 5 | Result of the qualification examination | | 100% 5 |
| written | | | | | | | | | | | | | | | | |
| Preparation, analysis and audit of financial statements | 100% | 5 | | | | | | | | | | | | | | |
| project exercise | | | | | | | | | | | | | | | | |
| Preparation, analysis and audit of financial statements | 100% | 5 | | | | | | | | | | | | | | |
| Result of the qualification examination | | 100% 5 | | | | | | | | | | | | | | |
| Access to next level of education/training | International agreements | | | | | | | | | | | | | | | |
| Other information concerning the vocational training process The legislation imposing the qualification requirement: Section 151(1) of Act C of 2000 on Accounting Government Decree 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. | | | | | | | | | | | | | | | | |

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 | 1020 hours |
| <p>Entry requirements:</p> <ul style="list-style-type: none">- Educational prerequisite: secondary school-leaving certificate <p>Further information:</p> <p>WRITTEN EXAMINATION EXERCISES</p> <p>Corporate finance Accounting knowledge Taxation knowledge Accounting and taxation in a digital environment Financial accounting Preparation, analysis and audit of financial statements Economic and legal fundamentals</p> <p>PROJECT EXERCISES</p> <p>Accounting and taxation in a digital environment</p> <p>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.</p> <p>National Reference Point: National Office of Vocational Education and Training and Adult Learning: https://nrk.nive.hu</p> | |

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| Head of Examination Organiser: Issue date: 2024.03.20 | SEAL |
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