

**1. TITLE OF THE PROFESSION**

04115003 IFRS mérlegképes könyvelő

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

- draw up the accounting policies and related rules and regulations of a business, taking into account the specificities of the business and the IFRS standards;
- 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 business;
- 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 required, know the basic rules of procedure;
- make a transition from the Hungarian accounting standards to IFRS standards (or return therefrom to the Hungarian accounting standards) and analyse the advantages and disadvantages of each accounting system, including tax issues, in a constructive manner;
- outline the differences between the Hungarian accounting standards and IFRS standards and draw attention to the different accounting treatment of business processes in the two systems;
- follow and monitor the technical and economic development of the company, understand and account for corporate processes.

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.

©European Union, 2002-2020 | europass.cedefop.europa.eu ©

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%;">Preparation and analysis of financial statements under IFRS</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>IFRS Conceptual Framework</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			Preparation and analysis of financial statements under IFRS	100%	5	project exercise			IFRS Conceptual Framework	100%	5	Result of the qualification examination				100%	5
written																			
Preparation and analysis of financial statements under IFRS	100%	5																	
project exercise																			
IFRS Conceptual Framework	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: Sections 10(6)(a) and 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	360 hours

Entry requirements:

- Educational prerequisite: secondary school-leaving certificate
- Vocational prerequisite: 04115002 Chartered accountant for businesses vocational qualification, 54 344 07 Chartered accountant for businesses vocational qualification (Government Decree 150/2012 (VII. 6.)), 543440200000000 Chartered accountant vocational qualification (Government Decree 133/2010 (VI. 22.)), 543440200000000 Chartered accountant sub-qualification (Decree 1/2006 (II. 17.) OM of the Minister of Education), 54 3436 03 Chartered accountant (Business specialisation) vocational qualification (Decree 37/2003 (XII. 27.) OM of the Minister of Education), Certified accountant, registered chartered accountant

Further information:

WRITTEN EXAMINATION EXERCISES

Knowledge of Conceptual Framework

Parts, components and presentation of financial statements, content of financial statements

Mesurement principles and procedures under IFRS

Recognition, measurement and related disclosures of certain assets and income-procuding items; accounting treatment thereof

Knowledge of consolidated financial statements (including accounting for business combinations, associates and joint contracts)

Events after the reporting period, changes in accounting policies, accounting estimates and errors

Specific disclosures required for public companies

First-time adoption of IFRS standards

PROJECT EXERCISES

IFRS application

Parts, components and presentation of financial statements, content of financial statements

Mesurement principles and procedures under IFRS

Recognition, measurement and related disclosures of certain assets and income-procuding items; accounting treatment thereof

Knowledge of consolidated financial statements (including accounting for business combinations, associates and joint contracts)

Events after the reporting period, changes in accounting policies, accounting estimates and errors

Specific disclosures required for public companies

First-time adoption of IFRS standards

Current issues related to IFRS (ongoing developments)

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