

1. TITLE OF THE CERTIFICATE (HU)

52 3432 04 PÉNZÜGYI-SZÁMVITELI ÜGYINTÉZŐ

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

FINANCE AND ACCOUNTING CLERK

(THIS TRANSLATION HAS NO LEGAL STATUS)

3. PROFILE OF SKILLS AND COMPETENCES

A typical holder of the certificate is able to:

- participate in the performance of accounting and financial tasks related to the operation of undertakings;
- perform partial tasks independently;
- account for economic events;
- keep general ledger and sub-ledger records, prepare accounting vouchers;
- perform calculations related to various economic events (depreciation, tax payable) and perform other bookkeeping-related tasks;
- keep records on all payments and cash balance changes of the undertaking;
- participate in the preparation, implementation and settlement of various financial operations;
- within that:
 - = in the knowledge of the prevailing legal regulations, participate – in all areas of the company's management – in the preparation and implementation of decisions and in the performance of economic analysis; provide self-motivated assistance to the undertaking's management;
 - = in accordance with the prevailing legal regulations, prepare, monitor, register and analyse independently the financial aspects of economic events and processes,
 - = make payments under various titles in accordance with the law or based on agreements; prepare and manage the related documents properly,
 - = prepare, implement and perform follow-up analysis of the undertaking's financing tasks;
 - = in the knowledge of the prevailing legal regulations, perform bookkeeping; participate in the preparation of the annual report,
 - = perform his/her tasks on the computer professionally.

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

3619 Other economic clerks

4119 Other analytical accounting jobs

(*) 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.eu.int/htm/>

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5. OFFICIAL BASIS OF THE CERTIFICATE

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|---|---|--|---|-----------|--|---|------|------------------------------|---|-------------------------------------|--|---------|------|--|---|------|--|----------------------------|---|---|--|---------------------------|---|--|---|-----------------------------------|---|-------------------------------|---|------------------------------|---|
| | <p>Name and status of the national/regional authority providing accreditation/recognition of the certificate</p> <p>In the case of vocational qualifications belonging to the competence of the Ministry of Finance (MF), a vocational qualification-related independent professional committee commissioned by the MF.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Level of the certificate (national or international)</p> <p>Level of vocational qualification according to the National Qualification Register:</p> <p>52 qualifications requiring a general certificate of secondary education or the completion of the last year of a secondary school and typically authorising the bearer to perform white-collar activities</p> <p>ISCED97 code:</p> <p>4CV vocational educational courses and programmes for National Qualification Register vocational qualifications requiring completion of the final year of secondary school or general certificate of secondary education</p> | <p>Grading scale / Pass requirements</p> <table style="width: 100%; border: none;"> <tr><td style="width: 15%;">Five -grade:</td><td style="width: 10%;">5</td><td style="width: 75%;">excellent</td></tr> <tr><td></td><td>4</td><td>good</td></tr> <tr><td></td><td>3</td><td>satisfactory</td></tr> <tr><td></td><td>2</td><td>pass</td></tr> <tr><td></td><td>1</td><td>fail</td></tr> </table> <p>Vocational qualification examination after the completion of vocational training</p> <p>Parts of the examination: - Vocational theory - Vocational practice</p> <p>A successful vocational qualification examination requires a pass grade both in vocational theory and practice.</p> | Five -grade: | 5 | excellent | | 4 | good | | 3 | satisfactory | | 2 | pass | | 1 | fail | | | | | | | | | | | | | | | |
| Five -grade: | 5 | excellent | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | good | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | satisfactory | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | pass | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | fail | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Certificate number:</p> <p style="text-align: center;">Serial number:</p> <p>Certificate issue date:</p> <p style="text-align: center;">2007.08.30</p> | <p>Description of vocational theoretical and practical subjects and their grades according to the five-grade scale</p> <p>1. Grades of vocational theoretical examination subjects.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Topics/subjects of written examination</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td>Grade of Written Examination</td><td style="text-align: center;">5</td></tr> <tr><td colspan="2">Topics/subjects of oral examination</td></tr> <tr><td>Complex</td><td style="text-align: center;">5</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td>Grade of Vocational Theory</td><td style="text-align: center;">5</td></tr> </table> <p>2. Assessment of vocational practical preparedness</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Subjects of practical written examination</td></tr> <tr><td>Company Management Skills</td><td style="text-align: center;">5</td></tr> <tr><td>Financial and Company Financing Skills</td><td style="text-align: center;">5</td></tr> <tr><td>Bookkeeping and Report Generation</td><td style="text-align: center;">5</td></tr> <tr><td>IT and Data Processing Skills</td><td style="text-align: center;">5</td></tr> <tr><td>Grade of Vocational Practice</td><td style="text-align: center;">5</td></tr> </table> | Topics/subjects of written examination | | | | | | Grade of Written Examination | 5 | Topics/subjects of oral examination | | Complex | 5 | | | | | Grade of Vocational Theory | 5 | Subjects of practical written examination | | Company Management Skills | 5 | Financial and Company Financing Skills | 5 | Bookkeeping and Report Generation | 5 | IT and Data Processing Skills | 5 | Grade of Vocational Practice | 5 |
| | Topics/subjects of written examination | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | Grade of Written Examination | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Topics/subjects of oral examination | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Complex | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | Grade of Vocational Theory | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Subjects of practical written examination | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Company Management Skills | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Financial and Company Financing Skills | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Bookkeeping and Report Generation | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IT and Data Processing Skills | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grade of Vocational Practice | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <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 LXXVI of 1993 on vocational training, Decree 27/2001. (VII.27.) of the Minister of Education (OM) on the amendment of Decree 7/1993. (XII.30.) of the Minister of Labour (MüM) on the National Qualification Register, Decree 26/2001. (VII.27.) of the Minister of Education (OM) on the general rules and rules of procedure of vocational examinations, Decree 35/2001. (X.10.) of the Ministry of Finance (PM) on vocational and examination requirements of financial-accounting administrator qualifications, Central programme approved by the Minister of Education (OM) under approval number 26438/1/2002. VII.26.</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: 70 % Practice: 30 % | |
| Workplace-based | | |
| Accredited prior learning | | |
| Total duration of the education/training leading to the certificate | | According to OKJ 1,5 years |
| | | |

Entry requirements:

- Baccalaureate

Further information:

MANDATORY VOCATIONAL THEORETICAL SUBJECTS

Filled in by the exam organiser.

MANDATORY VOCATIONAL PRACTICAL SUBJECTS

Filled in by the exam organiser.

Further information (including the description of the national grading method):

The basis of the grading system is a list of vocational and examination requirements compiled in accordance with uniform criteria and structure, issued in the form of legal regulation that includes the following:

- identification number and description of the vocational qualification as specified in OKJ and the relevant FEOR number,
- school and vocational prequalification required for the start of the training, aptitude and vocational competence requirements and prescribed practice,
- the most typical occupation or activity accessible to the holder of the vocational qualification certificate, the short job description, and the list of related vocational qualifications,
- the duration of the training required for the vocational qualification; maximum number of hours; the ratio of theoretical and practical training; the number of vocational training classes in the vocational training school; the duration of initial training period; the possibility of organising a grade examination assessing the efficiency of practical training,
- occupational requirements of vocational qualification,
- requirements pertaining to vocational examination.

The vocational and examination requirements will be classified by the occupational group committees of the National Qualification Register (OKJ) and by the National Council for Vocational Training, and subsequently they will be issued in the form of legal regulations.

Vocational and examination requirements are available at: <http://www.nive.hu>

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: National Institute of Vocational Education: <http://www.nive.hu/nrk/>

Head of Examination Organiser:

SEAL

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