



1. TITLE OF THE CERTIFICATE (NL)

Diploma Beroepsonderwijs
Kwalificatie: Assistent-accountant
Kwalificatiedossier: Financiële beroepen

In the original language

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

Certificate Senior Secondary Vocational Education
Qualification: Assistant accountant
Qualification file: Financial professions

This translation has no legal status

3. PROFILE OF SKILLS AND COMPETENCES

The most important duties of an Assistant accountant are:

Core task 1: Keeps the daybooks up-to-date

- 1.1 Keeps the daybooks up-to-date
- 1.2 Keeps the sales books up-to-date
- 1.3 Keeps the bank books up-to-date
- 1.4 Keeps the cash books up-to-date

Core task 2: Carries out duties involved in periodical balancing

- 2.1 Carries out bookings in the general journal
- 2.2 Carries out working duties for the periodical balancing
- 2.3 Makes preparations for the turnover tax return
- 2.4 Carries out working duties for the income tax return

Core task 3: Carries out duties involved in accounts receivable and accounts payable management

- 3.1 Enters and changes basic data
- 3.2 Makes up invoices
- 3.3 Monitors payment periods and carries out recovery activities
- 3.4 Inspects purchase invoices and carries out activities for the validation of purchase invoices

Core task 4: Keeps quantity registers up-to-date

- 4.1 Keeps a project administration up-to-date
- 4.2 Keeps an hourly administration up-to-date
- 4.3 Keeps the administration of quantity data up-to-date
- 4.4 Instructs colleagues about the use of the administrative systems
- 4.5 Manages the cash

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

Those who have done the programme Financial professions are qualified to, depending on their specialization, work as an accounts officer, business administrator, assistant accountant, or as a salary administrator.

*** Explanatory note**

This document is designed to provide additional information about the specified certificate and does not have any legal status in itself. The format of the description is based on the following texts: 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 is available at: <http://www.europass.cedefop.europa.eu/>

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5. OFFICIAL BASIS OF THE CERTIFICATE

<p>Name and status of the body awarding the certificate The certificate issued on completion of the programme is signed by the examination board at the school where the pupil attended the programme.</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate Ministry of Education, Culture and Science</p>																				
<p>Level of the certificate (national or international) Qualification level 4 of the Dutch VET qualification structure Characteristics: non-job related skills such as tactical and strategic capacities. The professional bears his or her own responsibility, which is not only related to practical implementation in terms of monitoring and supervision, but also a more formal, organisational responsibility. The range of tasks also includes drafting new procedures. NLQF level 4 - EQF level 4 - ISCED 3A</p>	<p>Grading scale / Pass requirements</p> <table style="border: none;"> <tr><td>10</td><td>excellent</td></tr> <tr><td>9</td><td>very good</td></tr> <tr><td>8</td><td>good</td></tr> <tr><td>7</td><td>very satisfactory</td></tr> <tr><td>6</td><td>pass</td></tr> <tr><td>5</td><td>fail</td></tr> <tr><td>4</td><td>unsatisfactory</td></tr> <tr><td>3</td><td>very unsatisfactory</td></tr> <tr><td>2</td><td>poor</td></tr> <tr><td>1</td><td>very poor</td></tr> </table>	10	excellent	9	very good	8	good	7	very satisfactory	6	pass	5	fail	4	unsatisfactory	3	very unsatisfactory	2	poor	1	very poor
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<p>Access to next level of education/professions The higher vocational education programme of Accountancy is a good match. Another possibility is the private programme of SPD. In the course of time, the Assistant accountant can do more complicated administrations and have his own accounts (the responsibility lying with the accountant).</p>	<p>International agreements The profession of Assistant accountant is not regulated in the Netherlands. However the education and training for this profession on qualification level 4 is regulated under the European directive 2005/36/EC, amended by directive 2013/55/EU. The regulated education and training gives access to regulated professions at the level of a diploma according to article 11 of this directive.</p>																				
<p>Legal basis Act on Vocational Education and Training (WEB), registered number of qualification (crebo): 93211 The education and training for this qualification is offered as of August 1, 2009.</p>																					

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

<p>Senior secondary vocational education features two learning pathways: the school-based pathway (bol) and the training on the job pathway (bbl). In the school-based pathway, the majority of the course consists of theory at school. The extent of the practical component (vocational practice) is between 20% and 60%. In the training on the job pathway, the extent of vocational practice is at least 60% of the course. The participant works four days a week in a training company, and attends school for theory subjects just one day a week. In principle it is possible to follow both learning pathways, but which pathway is offered will depend on the individual educational institution.</p>	
<p>Average duration of the education/ training leading to the certificate</p>	<p>4 year(s) (6400 study hours) (depending on previous education)</p>
<p>Entry requirements The certificate preparatory vocational secondary education (vmbo) advanced vocational programme, combined programme, or theoretical programme, or a comparable level.</p>	

7. ADDITIONAL INFORMATION

<p>Dutch senior secondary VET is based on qualification files, that each contain one or more qualifications. The information in section 3 and 4 is drawn directly from the qualification file, that is composed by the Centre of Expertise. The complete qualification file is available at www.kwalificatiesmbo.nl, only in Dutch.</p> <p>Additional information, including a description of the Dutch national qualifications system, is available at the Netherlands National Reference Point (NRP) for VET: www.nlgrp.nl</p> <p>SBB has been appointed by the Ministry of Education, Culture and Science as NRP.</p>
