



## 1. Title of the certificate (LT)<sup>1</sup>

Profesinio mokymo diplomas. Apskaitininko mokymo programa (valstybinis kodas 367041101)

<sup>1</sup>in original language

## 2. Translated title of the certificate (EN)<sup>1</sup>

Qualified worker's Diploma. Accountancy training program (state code 367041101)

<sup>1</sup>If applicable. This translation has no legal status.

## 3. Profile of skills and competences

**1. To identify and register economic processes of economic entity in accounting.**

**To perform procedures upon the end of accounting period.**

**To account and control monetary assets of economic entities.**

**To keep accounting of stock.**

**To keep accounting of fixed assets.**

**To keep accounting of work and wages.**

**To keep accounting of economic purchase and sale operations.**

**To account production costs and prime production cost.**

**To account property and liabilities.**

**To generalize accounting data and prepare annual financial and fiscal statements.**

## 4. Range of occupations accessible to the holder of the certificate<sup>1</sup>

Can work as an accountant in sole proprietorships, public, budgetary institutions and organizations, joint stock companies and private limited companies: representing an economic state of economic entities in accounting; determining and evaluating economic entities' assets, property, liabilities, economic and financial processes and their results; preparation of financial and fiscal statements.

<sup>1</sup> If applicable

### (\*) 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.

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5. Official basis of the certificate		
<b>Name and status of the body awarding the certificate</b> Legal entity with licence to provide formal vocational training programmes	<b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b> Ministry of Education and Science of The Republic of Lithuania	
<b>Level of the certificate (national or international)</b> ISCED 454; LTKS II; EKS 2	<b>Grading scale / Pass requirements</b> 10 grade scale. A Pass Grade -	
<b>Access to next level of education/training</b> Possibility to continue studies at the higher level of education programme	<b>International agreements</b>	
<b>Legal basis</b> Law on Education of the Republic of Lithuania Law on Vocational Education and Training of the Republic of Lithuania Resolution No. 535 of 4 May 2010 of the Government of the Republic of Lithuania "On the approval of the description of the National Qualifications Framework		
6. Officially recognised ways of acquiring the certificate		
<b>Aggregate duration of learning required to get the certificate (in weeks):</b> 0 <b>Ratio of theoretical and practical learning (%):</b> / <b>Duration and place of apprenticeship (in weeks):</b> (0)		
<b>Possibility to include passed education:</b> passed education included by evaluating the knowledge		
Description of vocational education and training received	Part of programme (%)	Duration (in weeks)
School-/training centre-based		0
Workplace-based		0
Accredited prior learning		
<b>Total duration of the education/ training leading to the certificate</b>		0
<b>Entry requirements</b>		
<b>Additional information</b> More information (including the description of the national system of qualifications) at: <a href="http://www.aikos.smm.lt">www.aikos.smm.lt</a> , <a href="http://www.europass.lt">www.europass.lt</a> , <a href="http://www.euroguidance.lt">www.euroguidance.lt</a> , <a href="http://www.kpmc.lt">www.kpmc.lt</a>		
<b>The National Reference Points:</b> <a href="http://www.europass.lt">www.europass.lt</a> , <a href="http://www.smpf.lt">www.smpf.lt</a>		