



1. Title of the certificate (LT)¹

Kvalifikacijos pažymėjimas. Apskaitininko mokymo programa (valstybinis kodas 362041101)

¹in original language

2. Translated title of the certificate (EN)¹

Qualification certificate. Accountancy study programme (state code 362041101)

¹If applicable. This translation has no legal status.

3. Profile of skills and competences

1. Know the methods and rules of bookkeeping;
2. Know the initial bookkeeping documents;
3. Know the composition and administration of accounting registers;
4. Be familiar with securities and the requirements applicable to securities;
5. Know the legal acts regulating economic activity, taxes, and labour relations;
6. Understand the essence and purpose of social insurance;
7. Know the interrelations and interdependence of revenue, costs and labour and efficiency and profit;
8. Be able to apply filing standards;
9. Handle the bookkeeping of various enterprises according to the applicable laws of the Republic of Lithuania;
10. Record a company's property, liabilities, processes, and results of economic activity in books;
11. Collect, register, accumulate and systemize accounting information related to a company's activity;
12. Prepare financial, tax and statistical reports;
13. Formalize economic operations with valid documents and record them with respective entries in books;
14. Use accounting software.

4. Range of occupations accessible to the holder of the certificate¹

Can work as an accountant in any type of company or organization.

¹ 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		
Name and status of the body awarding the certificate Legal entity with licence to provide formal vocational training programmes	Name and status of the national/regional authority providing accreditation/recognition of the certificate Ministry of Education and Science of The Republic of Lithuania	
Level of the certificate (national or international) ISCED 454; LTKS III; EKS 3	Grading scale / Pass requirements 10 grade scale. A Pass Grade - Grade 7-10 or entry "Passed"	
Access to next level of education/training Possibility to continue studies at the higher level of education programme	International agreements	
Legal basis 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		
Aggregate duration of learning required to get the certificate (in weeks): 18 Ratio of theoretical and practical learning (%): 38/62 Duration and place of apprenticeship (in weeks): (0)		
Possibility to include passed education: passed education included by evaluating the knowledge		
Description of vocational education and training received	Part of programme (%)	Duration (in weeks)
School-/training centre-based	38	7
Workplace-based	62	11
Accredited prior learning		
Total duration of the education/ training leading to the certificate		18
Entry requirements		
Additional information More information (including the description of the national system of qualifications) at: www.aikos.smm.lt , www.europass.lt , www.euroguidance.lt , www.kpmc.lt		
The National Reference Points: www.europass.lt , www.smpf.lt		