



1. Title of the certificate (LT) <sup>1</sup>
<b>Kvalifikacijos pažymėjimas. Apskaitininko padėjėjo mokymo programa (valstybinis kodas 362041103)</b>
<sup>1</sup> in original language

2. Translated title of the certificate (EN) <sup>1</sup>
Qualification certificate. Accountancy assistant training program (state code 362041103)
<sup>1</sup> If applicable. This translation has no legal status.

3. Profile of skills and competences
<ol style="list-style-type: none"> <li>1. Understand the role of accounting information in the company's activity and prepare that information;</li> <li>2. Know the peculiarities of the organizational activity of enterprises;</li> <li>3. Identify and register the economic processes of an enterprise in books;</li> <li>4. Use legal information;</li> <li>5. Perform the required procedures for an accounting period;</li> <li>6. Record and control the financial assets (money) of an enterprise;</li> <li>7. Know the methods for accounting stocks and long-term assets;</li> <li>8. Handle the accounting of labour and salaries;</li> <li>9. Understand the procedure for evaluating financial results and their recording in books;</li> <li>10. Know the peculiarities of production activity and register production expenditures and cost of goods.</li> </ol>

4. Range of occupations accessible to the holder of the certificate <sup>1</sup>
Having completed this training programme, a person can work as an assistant accountant in private, public and budgetary institutions and organizations; joint stock companies; or closed joint stock companies.
<sup>1</sup> If applicable

<p><b>(*) Explanatory note</b></p> <p>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.</p> <p>© European Union, 2002-2014   <a href="http://europass.cedefop.europa.eu">http://europass.cedefop.europa.eu</a></p>
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5. Official basis of the certificate	
<p><b>Name and status of the body awarding the certificate</b> Legal entity with licence to provide formal vocational training programmes</p>	<p><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</p>
<p><b>Level of the certificate (national or international)</b>  ISCED 454; LTKS III; EKS 3</p>	<p><b>Grading scale / Pass requirements</b>  10 grade scale. A Pass Grade - Grade 7-10 or entry "Passed"</p>
<p><b>Access to next level of education/training</b>  Possibility to continue studies at the higher level of education programme</p>	<p><b>International agreements</b></p>
<p><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"</p>	


**6. Officially recognised ways of acquiring the certificate**
**Aggregate duration of learning required to get the certificate (in weeks):** 13

**Ratio of theoretical and practical learning (%):** 30/70

**Duration and place of apprenticeship (in weeks):** In an enterprise (4)

**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	30	4
Workplace-based	70	9
Accredited prior learning		
<b>Total duration of the education/ training leading to the certificate</b>		<b>13</b>

**Entry requirements**
**Additional information**

 More information (including the description of the national system of qualifications) at:  
[www.aikos.smm.lt](http://www.aikos.smm.lt), [www.europass.lt](http://www.europass.lt), [www.euroguidance.lt](http://www.euroguidance.lt), [www.kpmc.lt](http://www.kpmc.lt)
**The National Reference Points:**
[www.europass.lt](http://www.europass.lt), [www.smpf.lt](http://www.smpf.lt)