



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

Profesinio mokymo diplomas. Apskaitininko mokymo programa (valstybinis kodas 267041101)

<sup>1</sup>in original language

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

Qualified worker's Diploma. The program of training of the accounting clerk (state code 267041101)

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

## 3. Profile of skills and competences

After acquiring the qualification of accountant, a person will:

- Be able to understand the role of accounting information in the company's activity and prepare this information, identify and record economic processes in books, perform the necessary procedures at the end of an accounting period, register and control financial assets, handle accounting of long-term assets, evaluate the financing of activity, handle accounting of property and liabilities, prepare financial reports, analyze financial data, and prepare annual financial, tax and statistical reports;

- Know the legal acts regulating company accounting; taxation, labour, health and safety laws; the specifics of organizing a company's activities, the need for supplies, the peculiarities of the activity of sales and production enterprises;

- Be able to apply self-recognition methods and possibilities for developing communication skills, evaluate work quality and his/her own professional potential, organize work, and follow the principles of proper communication and cooperation.

Professional skills of an accountant:

1. Understand the role of accounting information in the company's activity and prepare such information;
2. Know the peculiarities of the organizational activity of enterprises;
3. Be able to identify and record economic processes in books;
4. Be able to perform the necessary procedures at the end of an accounting period;
5. Be able to register and control financial assets;
6. Be able to handle accounting of long-term assets;
7. Know the need for supplies and handle accounting of supplies;
8. Be able to handle accounting of labour and labour resources;
9. Know the activities of sales enterprises and handle the accounting of sales and purchase operations;
10. Be able to evaluate the peculiarities of production and handle accounting of production expenditures and costs;
11. Be able to evaluate financing of activities and handle accounting of property and liabilities;
12. Be able to analyze accounting information and prepare financial, tax and statistical reports.

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

The qualification of accountant gives a person the right and possibility to work as an accountant in private, public and budgetary institutions and organizations and joint stock companies and closed joint stock companies.

<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.



## 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 351; 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 learning at the same level and in the same subgroup 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> 26 <b>Ratio of theoretical and practical learning (%):</b> 73/27 <b>Duration and place of apprenticeship (in weeks):</b> (7)		
<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	73	19
Workplace-based	27	7
Accredited prior learning		
<b>Total duration of the education/ training leading to the certificate</b>		26
<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>		