

CERTIFICATE SUPPLEMENT (*)

1. TITLE OF THE CERTIFICATE (NL)

Diploma Beroepsonderwijs
Kwalificatie: Junior assistent-accountant
Kwalificatiedossier: Financieel administratieve beroepen
In the original language

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

Certificate Senior Secondary Vocational Education
Qualification: Junior assistant accountant
Qualification file: Financial administrative professions
This translation has no legal status

3. PROFILE OF SKILLS AND COMPETENCES

The most important duties of a Junior assistant accountant are:

Core task 1: Checks and edits books

- 1.1 Checks and adds mutations to purchase book
- 1.2 Checks and updates the sales book
- 1.3 Checks and updates the banking book
- 1.4 Checks and edits the cash book

Core task 2: Performs activities for debtor and creditor maintenance

- 2.1 Enters and edits master data
- 2.2 Drafts and checks invoices
- 2.3 Monitors payment terms and carries out activities regarding to recovery
- 2.4 Checks purchase invoices and carries out activities for approval of purchase invoices

Core task 3: Checks and edits quantitative registrations

- 3.1 Manages and checks a timesheet
- 3.2 Checks and edits administrations of quantitative data

Core task 4: Provides tasks relating to compositional assignments and tax returns

- 1.1 Establishes a new client dossier
- 1.2 Checks and/or makes entries in the general journal
- 1.3 Makes preparations for composition assignments
- 1.4 Prepares the turnover tax return

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

A Junior assistant accountant can work at a accountancy or administrative office and works in medium-sized and (especially) small enterprises.

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

The Junior assistant accountant's task is to check a client's financial information and, if so desired, provide financial administrative and/or fiscal support.

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>
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<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 border="1"> <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 It is common to receive further education. The higher professional accountancy education would be a suitable choice. Another option is the private education HND. Over time, the Junior assistant accountant can work on more complex administrations and their 'own' accounts as well (albeit under the accountant's responsibility). Through a work placement program, the Junior assistant accountant can eventually become an Accounting consultant. Specialisation in a fiscal department is possible as well. Some practitioners become an (assistant) controller in the financial administration department of an enterprise or institution.</p>	<p>International agreements The profession of Junior 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>
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Legal basis
Act on Vocational Education and Training (WEB), registered number of qualification (crebo): 25140
The education and training for this qualification is offered as of August 1, 2015.

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

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>Average duration of the education/ training leading to the certificate</p>	<p>3 years (4800 study hours) (depending on previous education)</p>
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Entry requirements
The certificate preparatory vocational secondary education (vmbo) advanced vocational programme, combined

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

programme, or theoretical programme, or a comparable level.

7. ADDITIONAL INFORMATION

Dutch senior secondary VET is based on qualification files, that each contain one or more qualifications. The information included in part 3 and 4 is derived directly from the qualification file determined by the Minister of Education, Culture and Science. The complete qualification file can be found at <http://kwalificaties.s-bb.nl/>, only in Dutch.

Optional subjects are linked to the qualification. The optional subjects have a total size of 15% of the course duration. The optional subjects completed by the student are listed on the certificate.

Additional information, including a description of the Dutch national qualifications system, is available at the Netherlands National Reference Point (NRP): www.s-bb.nl. The NRP is the information centre for vocational qualifications in the Netherlands. SBB has been appointed in this capacity by the Ministry of Education, Culture and Science.