

## 1. TITLE OF THE CERTIFICATE <sup>(1)</sup>

**Raamatupidaja, tase 5**

<sup>(1)</sup> in the original language

## 2. TRANSLATED TITLE OF THE CERTIFICATE <sup>(1)</sup>

**Accountant, level 5**

<sup>(1)</sup> if applicable. This translation has no legal status.

## 3. PROFILE OF SKILLS AND COMPETENCIES

An accountant is involved in the following fields of accounting – mainly financial accounting, analysis of financial reports, accounting for taxation purposes, estimates and cost accounting. Accountants work in commercial, public and non-commercial sectors.

An accountant organises accounting so that receiving actual, essential, objective and comparable information of financial position and operating results of a business entity is guaranteed. An accountant is guided by accounting principles generally accepted in Estonia, and/or standards accepted in the European Union, the principles of accounting and reporting, and observes the requirements of professional ethics.

The main duties of an accountant are related to everyday accounting, including completing tax returns, making statistical reports etc.

The work of an accountant requires personal responsibility and independence, and cooperation with the team/other members of the group. The work is mostly performed under guidance.

Competencies:

- Financial accounting
- Accounting for taxation purposes
- Management accounting

## 4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE <sup>(1)</sup>

Accountant, payroll accountant, accounting assistant, cashier, data entry clerk.

<sup>(1)</sup> If applicable

### <sup>(\*)</sup> 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 available at: <http://europass.cedefop.europa.eu/en/home>

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## 5. OFFICIAL BASIS OF THE CERTIFICATE

<b>Name and status of the body awarding the certificate</b> The occupational certificate that has been issued by the professional council that operates under the activity license issued by a Awarding Body	<b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b> Sector Skills Council approved by a Regulation of the Government of the Republic
<b>Level of the certificate (national or international)</b> Estonian Qualification Framework level 5 European Qualification Framework level 5	<b>Grading scale / Pass requirements</b> passed/fail
<b>Access to next level of education/training</b> Accountant, level 6	<b>International agreements</b>
<b>Legal basis</b> Occupational Qualifications Act (RT I, 10.12.2010, 12; 01.01.2011)	

## 6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

In order to obtain a occupational certificate, the applicant has to prove all his/her competencies required by the occupational standard and by the procedure for awarding of occupational qualification established by the body awarding the occupational qualification.

**More information** (including a description of the national qualifications system) available at:  
[www.kutsekoda.ee](http://www.kutsekoda.ee)