



Republic of Estonia

1. TITLE OF THE CERTIFICATE ⁽¹⁾

Raamatupidaja II

⁽¹⁾ in the original language

2. TRANSLATED TITLE OF THE CERTIFICATE ⁽¹⁾

Accountant II

⁽¹⁾ if applicable. This translation has no legal status.

3. PROFILE OF SKILLS AND COMPETENCIES

A holder of the Accountant level II occupational qualification certificate

- Checks documents
- Classifies and registers economic transactions
- Compiles financial reports
- Prepares and documents budgets
- Carries out inventories
- Carries out tax calculation and files tax declarations
- Participates in the development of the internal audit system
- Prepares, compiles and preserves original accounting documents
- Compiles annual reports
- Performs expenditure accounting
- Compiles consolidated reports
- Provides counselling related to accounting
- Prepares and analyses statistical tables
- Knows the opportunities provided by economic software
- Participates in research
- Knows accounting terminology and legislation
- Has a clear understanding of the concept professional and business ethics
- Knows accounting calculation methods and techniques
- Knows the principles of internal and external audit
- Knows the basics of economics
- Knows the safety requirements in working environment

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE ⁽¹⁾

Accountants work in both private and public sector, in enterprises and public departments. The most common official titles include that of an accountant, accounting assistant, senior accountant, chief accountant, payroll accountant or cashier.

⁽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.

More information available at: <http://europass.cedefop.eu.int>

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5. OFFICIAL BASIS OF THE CERTIFICATE

<p>Name and status of the body awarding the certificate</p> <p>Eesti Raamatupidajate Kogu Pärnu mnt.154 – 324 11317 Tallinn Phone: + 372 6 558 330 E-mail: erk@hot.ee www.erk.ee</p> <p>A non-profit association Eesti Raamatupidajate Kogu (Estonian assembly of accountants) was founded in November 1996. The organisation unites Estonian accountants for an improved practice of their profession, principles, rights and responsibilities. According to its statutes, the aims of the Estonian assembly of accountants are disseminating knowledge and experience to accountants, protecting the interests and rights of accountants, expressing the viewpoints of its members through participation in national and public discussions and decision-making processes.</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate</p> <p>Estonian Qualification Authority 'Kutsekoda' Mustamäe tee 16 10617 Tallinn, Estonia Ph. +372 679 1700 Fax +372 679 1701 E-mail kutsekoda@kutsekoda.ee www.kutsekoda.ee</p> <p>The private law foundation 'Kutsekoda' (Professions Chamber) was established in 2001 in cooperation with the Estonian Government to continue the creation of the system of professions started in 1997 by the Estonian Chamber of Commerce and Industry. The objectives of the Professions Chamber include establishment and development of an integrated and organised professional qualifications system, establishment of prerequisites for achieving comparability of the qualifications of Estonian employees and acknowledgement of other countries, as well as management of the state register of professions as the authorised processor.</p>
<p>Level of the certificate (national or international)</p> <p>National Estonian professional qualifications system level II</p>	<p>Grading scale / Pass requirements</p> <p>a) Written examination b) Oral examination</p>
<p>Access to next level of education/training</p>	<p>International agreements</p>
<p>Legal basis Professions Act (RT I 2008, 24, 156; 01.09.2008)</p>	

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

Application entry requirements (level of education or training, professional experience, in-service training, etc.) Please indicate duration if required.

Level of education (required/recommended):

The recommended level of education for the applicants for the qualification of the Accountant level II is vocational secondary education; the prerequisites include 2 years of professional experience as an accountant.

More information (including a description of the national qualifications system) available at:

www.kutsekoda.ee