

1. TITLE OF THE CERTIFICATE (DE) ⁽¹⁾

Lehrabschlussprüfungszeugnis Finanz- und Rechnungswesenassistenz

⁽¹⁾ in original language

2. TRANSLATED TITLE OF THE CERTIFICATE (EN) ⁽²⁾

Certificate of Apprenticeship 'Finance and Accounting Assistance'

⁽²⁾ This translation has no legal status.

3. PROFILE OF SKILLS AND COMPETENCES

Specialist areas of competence:

Accounting

The finance and accounting assistant carries out a variety of activities in accounting on the basis of his/her knowledge in the individual sub-areas of accounting. This includes the organisation and checking of supporting documents as well as the posting of business transactions taking into account the VAT rules for domestic and foreign transactions. His/her area of responsibility also includes determining the VAT payable, completing the VAT form and submitting the advance VAT return. In addition, he/she carries out calculations and book entries in connection with the monthly or annual financial statements, such as keeping the list of assets, the settlement of goods and materials or the handling of provisions. In addition, he/she prepares evaluation documents for the annual accounts and can take information from the annual accounts. He/she is also able to interpret legal regulations relevant to the workplace (e.g. provisions from the Income Tax Act, Value Added Tax Act, Federal Tax Code). The finance and accounting assistant is involved in cost accounting and personnel accounting and is capable of handling payment transactions. He/she is also responsible for the compilation of statistics as well as the calculation and preparation of key figures and is involved in checking the workplace's key figures to ensure compliance.

Office management

The finance and accounting assistant fulfils a variety of tasks within the scope of operational communication. This also includes letter and e-mail correspondence. He/she is also able to undertake schedule management, organise discussions, meetings and business trips and keep a cash register.

Procurement

The finance and accounting assistant has knowledge of procurement and handles tasks in this area. He/she is able to determine the demand for goods and services, compare offers from different suppliers, make a reasoned pre-selection and place orders. He/she also checks invoices and takes appropriate measures in case of defective deliveries and services.

Operational range of services

The finance and accounting assistant carries out various tasks within the scope of the provision of operational services. This includes, for instance, processing customer enquiries, preparing offers, accepting and checking purchase orders or other orders and issuing the corresponding documents. He/she deals with complaints and claims competently.

Marketing

The finance and accounting assistant has knowledge of marketing and participates in the design of operational communication media (e.g. newsletters, direct mailings, press releases, social media contributions/articles) based on this knowledge. Furthermore, he/she works on the workplace's external image.

Interdisciplinary areas of competence:

Working in an operational and professional environment

The finance and accounting assistant has basic knowledge of the operational range of services and of business, economic and ecological connections in order to organise and carry out his/her activities efficiently and sustainably. He/she acts self-competently, socially and methodically within the operational structure and process organisation and works on the tasks assigned to him/her in a solution-oriented manner appropriate to the situation based on his/her understanding of intrapreneurship. In addition, he/she communicates in a manner appropriate to the target group, also in English to suit the job, and acts in a customer-oriented manner.

Quality oriented, safe and sustainable work

The finance and accounting assistant applies the principles of operational quality management and is involved in the further development of operational standards. He/she reflects on his/her own approach and uses the knowledge gained from this in his/her area of responsibility. The finance and accounting assistant observes the legal and operational regulations for his/her personal safety and health at work and acts appropriately in the event of accidents and injuries. Within the scope of his/her area of responsibility, he/she considers significant ecological effects of his/her activity and therefore acts in a sustainable and resource-saving manner.

Digital work

The finance and accounting assistant selects and efficiently uses the most suitable digital equipment, operational software and digital forms of communication for his/her tasks within the framework of the legal and operational requirements. He/she digitally obtains the internal and external information necessary for the processing of tasks. The finance and accounting assistant acts purposefully and responsibly based on his/her digital competence. This includes in particular the sensitive and secure handling of data in compliance with legal and operational requirements (e.g. General Data Protection Regulation).

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE ⁽³⁾**Range of occupations:**

Employment including in companies of all sectors which do their accounting themselves, at tax consultancy firms and chartered accountants

⁽³⁾ if applicable

(*) Explanatory note

This document has been developed with a view to providing additional information on individual certificates; it has no legal effect in its own right. These explanatory notes refer to the Decision (EU) 2018/646 of the European Parliament and of the Council of 18 April 2018 on a common framework for the provision of better services for skills and qualifications (Europass).

More information on Europass is available at: <http://europass.cedefop.europa.eu> or www.europass.at

| 5. OFFICIAL BASIS OF THE CERTIFICATE | |
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| Name and status of the body awarding the certificate Lehrlingsstelle der Wirtschaftskammer (Apprenticeship Office of the Economic Chamber; for the address, see certificate) | Name and status of the national/regional authority providing accreditation/recognition of the certificate Bundesministerium für Arbeit und Wirtschaft (Federal Ministry of Labour and Economy) |
| Level of the certificate (national or international) NQF/EQF 4 ISCED 35 | Grading scale / Pass requirements Overall performance: Pass with Distinction Good Pass Pass Fail |
| Access to next level of education/training Access to the <i>Berufsreifeprüfung</i> (i.e. certificate providing university access for skilled workers) or a vocational college for people under employment. Access to relevant courses at a <i>Fachhochschule</i> (i.e. university level study programme of at least three years' duration with vocational-technical orientation); additional examinations must be taken if the educational objective of the respective course requires it. | International agreements Between Germany, Hungary, South Tyrol and Austria, international agreements on the mutual automatic recognition of apprenticeship-leave examinations and other vocational qualifications have been concluded. Information on equivalent apprenticeship occupations can be obtained from the Federal Ministry of Labour and Economy. |
| Legal basis 1. Training regulation for finance and accounting assistance BGBl. II (Federal Law Gazette) No. 55/2020 (company-based training), examination regulation of the commercial-administrative apprenticeship occupations BGBl. II (Federal Law Gazette) No. II 203/2021 2. Curriculum framework (education at the vocational school for apprentices) 3. The present apprenticeship trade replaces the apprenticeship trade for finance and accounting assistance (training regulation BGBl. II [Federal Law Gazette] No. 179/2012), which expired as of 30.04.2020. | |

| 6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE |
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| 1. Training in the framework of the given training regulation for finance and accounting assistance and of the curriculum of the vocational school for apprentices. Admission to the final apprenticeship examination upon completion of the apprenticeship period specified for the apprenticeship trade concerned. The final apprenticeship examination aims to establish whether the apprentice has acquired the skills and competences required for the respective apprenticeship trade and is able to carry out the activities particular to the learned trade herself/himself in an appropriate manner. 2. Admission to the final apprenticeship examination in accordance with Article 23 (5) of the <i>Berufsausbildungsgesetz</i> (Vocational Training Act). An applicant for an examination is entitled to sit the final apprenticeship examination without completing a formal apprenticeship training if she/he has reached 18 years of age and is able to prove acquisition of the required skills and competences by means of a relevant practical or an on-the-job training activity of appropriate length, by attending relevant courses etc. |
| Additional information: Entry requirements: successful completion of 9 years of compulsory schooling Duration of training: 3 years Enterprise-based training: Enterprise-based training comprises $\frac{4}{5}$ of the entire duration of the training and focuses on the provision of job-specific skills and competences according to Article 2 of the training regulation, BGBl. II (Federal Law Gazette) No. 55/2020, enabling the apprentice to exercise qualified activities as defined by the profile of skills and competences specified above. Education at vocational school: School-based education comprises $\frac{1}{5}$ of the entire duration of the training. The vocational school for apprentices has the tasks of imparting to apprentices the basic theoretical knowledge, of supplementing their enterprise-based training and of widening their general education in the framework of subject-oriented part-time instruction. More information (including a description of the national qualification system) is available at: www.zeugnisinfo.at and www.edusystem.at National Europass Center: europass@oead.at Ebendorferstraße 7, A-1010 Wien; Tel. + 43 1 53408-684 |